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Finance County of Stanislaus C. Auditor

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Stanislaus County
FINANCIAL REPORT

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Compiled by
ROBERT E. HUBBARD
COUNTY AUDITOR-CONTROLLER

For the Fiscal Year
Ended June 30, 1971

Patterson Area
aerial photo

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1970-1971

Finance County Stanislaus co. Auditor

OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

November 10, 1971

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The Annual Financial Report of Stanislaus County, State of California, for the fiscal year July 1, 1970 through June 30, 1971 is compiled and submitted in accordance with the provisions of Section 25253 of the California Government Code.

CONTENTS OF REPORT

The report consists of three major sections as follows:

Introductory Section

This division contains the letter of transmittal which cites legal and policy requirements and discusses briefly major changes and substantive highlights of the report. The Directory of Officials and Table of Contents are also found here.

Financial Section

The operations of Stanislaus County for the fiscal year and the financial condition at June 30, 1971 are reflected in this section.

This portion of the report is divided into parts which reflect the financial activity of a specific group of funds, such as general county funds, trust and agency funds, and special district funds. Each part, where applicable, consists of a balance sheet of all funds; a statement of changes in fund balances; a reconciliation of cash balances, including receipts and disbursements; and a statement of revenues and expenditures. The combined balance sheet of each group of funds is in turn reflected in the "All Funds Combined Balance Sheet" shown in Part 2--Consolidated Summary Statements. A treasurer's statement of cash in the County Treasury is included in Part 1 of this section.

Statistical Section

Contained in this portion of the report is information of general interest to the reader including comparative tables for ten-year periods of expenditures, revenues, assessed valuations, tax charges and rates, and population. Also shown in this section are current year assessed valuation and tax charges for Stanislaus County, including cities, special districts, and school districts within the county.

ACCOUNTING RESPONSIBILITY AND METHODS

The Auditor-Controller, an elected official, is the chief accounting officer of the county. He is responsible for the maintenance of accounting records and the preparation of financial reports for the county. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's office, Division of Local Government Fiscal Affairs.

A modified accrual system of accounting is maintained for the county operating and special revenue funds, special district funds under control of the Board of Supervisors, and working capital funds. Certain revenues are recorded when earned, and expenditures are recorded when a valid obligation is incurred.

A cash basis of accounting is maintained for all other funds in the custody of the county Treasurer, including school districts and special districts governed by local boards.

SUBSTANTIVE HIGHLIGHTS

Current property tax revenue for the county operating and special funds increased $4,529,728, or 38.8 percent, over the preceding fiscal year. Also, $1,160,624 was received as aid from the state to offset the loss of tax revenue for exemptions granted for Homeowners' Property and Business Inventory Tax Relief. This reflects an increase of $222,422 for this item over the prior year.

Revenue other than current property taxes increased $1,038,903, or 2 percent, over the preceding fiscal year. Revenue increased in most areas except for a $2,385,738 decrease in revenue from Institutional Care and Services. This reduction was caused by a change from the "option" to the "standard" method for hospital expense reimbursement from the state.

Expenditures for the county operating and special funds increased $5,588,790 over the prior fiscal year. Reflected in these figures are increases in the following areas: public protection, 22 percent; health and sanitation, 9 percent; public assistance, 8 percent; recreation, 10 percent; roads, 26 percent; and education, 32 percent.

The Treasurer's cash balance at June 30, 1971 is $41,239,635.18 is as shown in Part 1, Exhibit 1. This compares with a balance of $29,907,400.59 at June 30, 1970--an increase of $11,332,234.59.

The county general available fund balance at June 30, 1971 is $2,217,711.91 compared to $1,270,733.44 at June 30, 1970--an increase of $946,978.47.

The county's bond obligation at June 30, 1971 consisting of bridge and courthouse bonds totals $2,860,000. The final maturity date is June 15, 1982. The county sold its remaining $700,000 of unissued bonds in June, 1971.

We believe the statements presented herein comprise an adequate and informative report as to the financial position and the results of operations of Stanislaus County for the fiscal year ended June 30, 1971

Respectfully submitted,

Robert E. Hubbard

Robert E. Hubbard
Auditor-Controller

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1970-1971

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

OF THE UNITED STATES AND CANADA

Certifies that

THE ANNUAL FINANCIAL REPORT OF

Stanislaus County, California
For the Fiscal Year Ended June 30, 1967

SUBSTANTIALLY CONFORMS TO THE PRINCIPLES AND STANDARDS OF PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting

Presented December 18, 1968

Joseph M. Lowery
Chairman, Committee on Accounting

Joseph F. Clark
Executive Director

On December 18, 1968, the Municipal Finance Officers Association of the United States and Canada awarded its Certificate of Conformance for financial reporting for the annual financial report of the County of Stanislaus for the year ended June 30, 1967. The latter report was judged to conform substantially to the high standards for financial reporting as promulgated by that association and the National Committee on Governmental Accounting. We believe our present annual report for the year ended June 30, 1971 continues to conform substantially to such standards.

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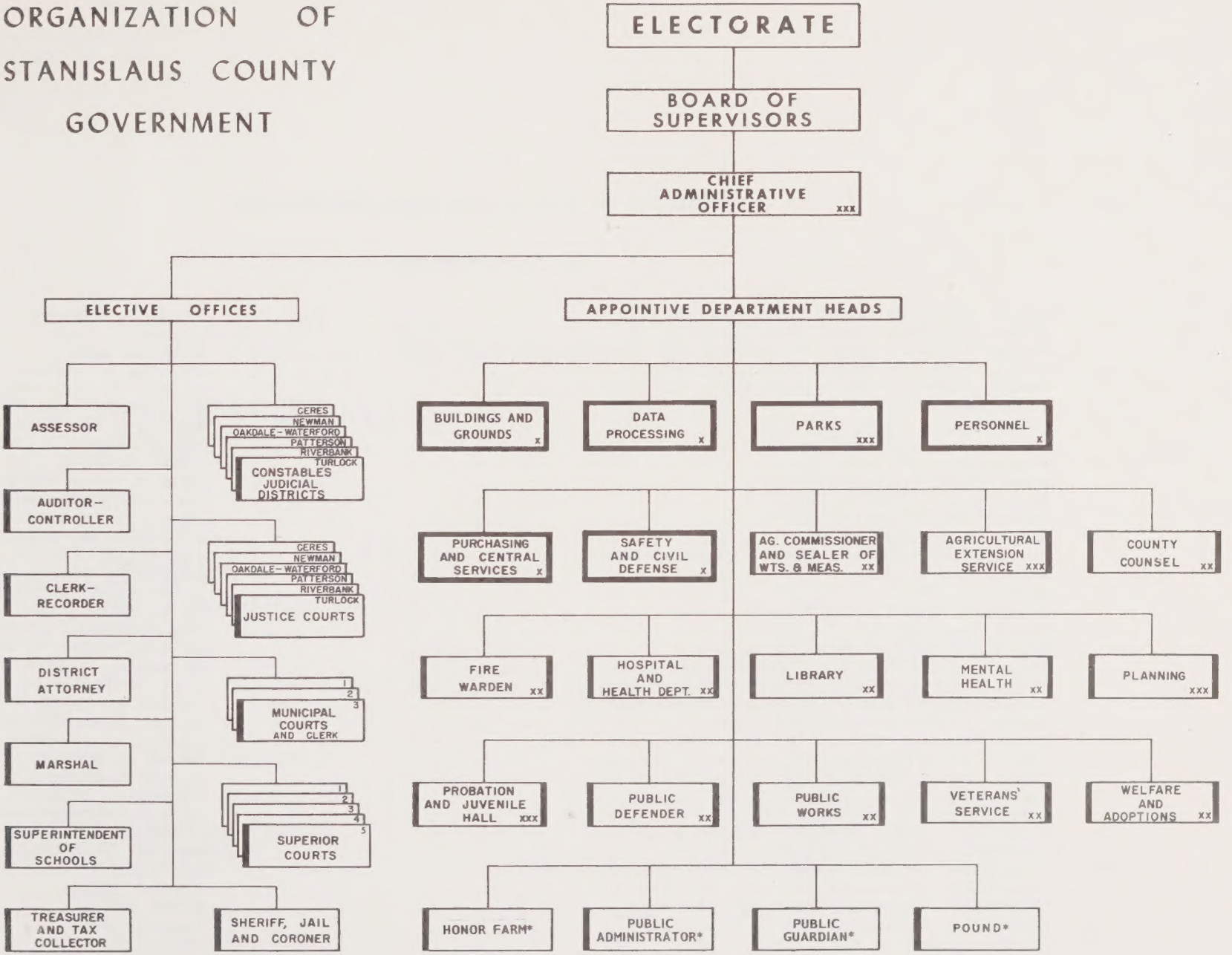
ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



LEGEND

x Department Head Appointed by Chief Administrative Officer

xx Department Head Appointed by Board of Supervisors with recommendation of C.A.O.

xxx Department Head Appointed in accordance with Law or Ordinance.

*Combined with Sheriff

Budgetary Control by C.A.O.

Administrative Control by C.A.O.

Under Direct Supervision of C.A.O.

1012-13 6-71

DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

Elective Officers

Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	William Zeff
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Gerald V. Underwood
State Senator	Stephen P. Teale
Assemblyman	Ernest J. LaCoste
Supervisor, District No. 1	Robert Fahey
Supervisor, District No. 2	Joash E. Paul
Supervisor, District No. 3	John E. Thurman, Jr.
Supervisor, District No. 4	Richard Vander Wall
Supervisor, District No. 5	James J. Franzen
District Attorney	Alexander M. Wolfe
Sheriff, Coroner and Public Administrator	Dan Kelsay
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Steve Nelson
Superintendent of Schools	Neal E. Wade
Judge, Modesto Municipal Court Department No. 1	Norman S. Reid
Judge, Modesto Municipal Court Department No. 2	Bert M. Carner, Jr.
Judge, Modesto Municipal Court Department No. 3	Carson N. Taylor
Judge, Ceres Judicial District	Gordon A. Olsson
Judge, Newman Judicial District	Lowell L. Jensen
Judge, Oakdale-Waterford Judicial District	Verne D. Sawyer
Judge, Patterson Judicial District	Reuben Swanson
Judge, Riverbank Judicial District	Walter R. Hayes
Judge, Turlock Judicial District	John A. Swenson
Constable, Ceres Judicial District	Clifford R. Ridley
Constable, Newman Judicial District	John M. Silveira
Constable, Oakdale-Waterford Judicial District	Rae Coslet
Constable, Patterson Judicial District	Edward Lisota
Constable, Riverbank Judicial District	Frank Asbill
Constable, Turlock Judicial District	Charles Naff
Marshal, Modesto Municipal Court	Robert M. Earl

Appointive Officers

Buildings and Grounds Superintendent	Howard Selby
Business Manager of Health and Medical Services	Wesley Hall
Chief Administrative Officer	George Gaekle
County Agricultural Commissioner	Stanley D. Ray
County Counsel	Theodore W. Martz
County Fire Warden	Leslie Baker
County Librarian	Oscar W. J. Smaalders
County Probation Officer	E. Ross Clark
County Welfare Director	Donald C. Quisenberry
Criminal Justice Program Coordinator	Dean C. Hill
Data Processing Manager	DeGrey L. Dixon
Director of Health and Medical Services	Robert S. Westphal, M. D.
Director of Planning	Martin Schueller
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Honor Farm Director	Dan Kelsay
Park Director	Paul Morrisson
Personnel Officer	Charles J. Brown
Pound Director	Dan Kelsay
Director of Mental Health Services	Hewitt F. Ryan, M. D.
Public Defender	Walter Hancock
Public Guardian	Dan Kelsay
Purchasing Agent	Willard F. Stambaugh
Safety and Civil Defense Coordinator	Robert Fries
Sealer of Weights and Measures	Stanley D. Ray
Veterans' Service Director	Ira E. Wilson

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TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1971

Total Cash in Treasury, per Auditors Balance Sheets:				
County Operating and Special Revenue Funds	(Exhibit II)		$ 4,596,673.94	
Working Capital Funds	(Exhibit III)		255,954.63	
Enterprise Fund	(Exhibit IV)		14,464.16	
Highway and Bridge Bond Funds	(Exhibit V)		697,764.03	
Suspense and Clearing Accounts	(Exhibit VI)		971,907.94	
Trust Funds	(Exhibit VII)		4,537,472.43	
Special District Funds	(Exhibit VIII)		1,341,774.34	
School Funds	(Exhibit IX)		21,784,246.71	
Total Auditor's Cash in Treasury	(Exhibit I)			$34,200,258.18
Treasurer's Accounting:				
Cash on Hand			$ 365,406.69	
Cash in Banks*				
Active Accounts	(Schedule A)	$ 3,821,966.05		
Inactive Accounts	(Schedule A)	25,975,000.00	29,796,966.05	
Investments				
Securities		11,065,420.83		
Hills Ferry Cemetery Endowment		343.13		
Patterson Cemetery Endowment		11,498.48	11,077,262.44	
Total Treasurer's Balance			$41,239,635.18	
Less: Outstanding Warrants	(Auditor's Exhibit I, Schedule A)		7,039,377.00	
Balance				$34,200,258.18

* Effective July 1, 1970, the Government Code, commencing with Section 53630, authorized the State Superintendent of Banks to act as Administrator of Local Agency Security. Under his direction, a security pool is maintained which controls the collateral pledged by the banks to protect the local agency funds on deposit. Market value of this pledged collateral must be at least 10 percent in excess of the total local agency funds on deposit.

TREASURER'S EXHIBIT 1
SCHEDULE A

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1971

Bank	Amount on Deposit		
	Active	Inactive	Total
Bank of America			
Modesto (Tenth Street)	$	$ 9,500,000	$
Modesto (Westside)		[illegible]	
Oakdale		[illegible]	
Turlock		[illegible]	9,875,000.00
Bank of California			
Modesto		1,500,000	
Modesto (Westside)		[illegible]	
Riverbank		[illegible]	
Turlock		[illegible]	
Ceres		[illegible]	4,400,000.00
Center State Bank			
Modesto		[illegible]	450,000.00
Central Valley Bank			
Modesto		[illegible]	
Modesto (La Loma)		2,125,000	
Hudson		[illegible]	
Waterford		[illegible]	3,500,000.00
Crocker-Citizens Bank			
Modesto		[illegible]	1,450,000.00
Farmers and Merchants Bank			
Modesto		[illegible]	400,000.00
First Western Bank			
Crows Landing		[illegible]	
Newman		[illegible]	
Patterson		[illegible]	[illegible]
Security Pacific Bank			
Modesto		[illegible]	550,000.00
United California Bank			
Modesto	3,148,763.20	[illegible]	
Turlock		[illegible]	
Oakdale		[illegible]	
Ceres		[illegible]	5,798,763.20
Wells Fargo Bank			
Modesto		[illegible]	
Modesto (McHenry)		[illegible]	
Oakdale		[illegible]	
Patterson			
San Francisco	673,202.85	[illegible]	
Turlock		[illegible]	3,073,202.85
Totals	$3,821,966.05	$[illegible]	$[illegible]

STANISLAUS COUNTY EMPLOYEES' RETIREMENT SYSTEM
BALANCE SHEET
June 30, 1971

ASSETS

Cash		$ 143,970.86	
Interest Receivable, Dec. 31, 1971		157,174.40	
Bond Investment at Par	$11,604,101.00		
Less: Net Unamortized Premium and Discount, Dec. 31, 1970	34,709.35	11,569,391.65	
Common Stock Investments		1,130,641.65	
Total Assets			$13,001,178.56

LIABILITIES AND RESERVES

Members' Deposit Reserve		$ 5,460,500.08	
Members' Deposit Reserve--Cost of Living		105,232.66	
County Advance Reserves:			
Current Service	1,510,699.12		
Prior Service	511,526.42	999,170.70	
Retired Members' Reserves:			
Annuity Reserve	1,451,535.95		
Current Service	3,750,346.07		
Prior Service	1,163,823.48		
Survivors' Death Benefit	169,234.40		
Cost of Living Adjustment	385,618.38	7,020,558.28	
Total Liabilities and Reserves			$13,585,461.72

RESERVED EARNINGS

Total Reserved Earnings, June 30, 1970	$	$ 200,954.16	$
Additions:			
Net Amortized Bond Premiums and Discounts, December 31, 1971		6,971.51	
Increase in Accrued Bond Interest, December 31, 1971		23,536.40	
Bond Investment Income	309,110.50		
Interest Accrued on Purchase of Bonds	6,971.64	302,138.86	
		$ 533,600.93	
Less:			
Interest Distributed to Reserves (4 1/4% per annum		$ 311,915.71	
		$ 221,685.22	
Gain on Sale of Common Stock	$ 24,954.65		
Common Stock Dividend Income	55,410.25		
Less: Management Fees	13,410.66	67,954.24	
Total Reserved Earnings, June 30, 1971			$ 289,639.46
Total Liabilities, Reserves and Reserved Earnings			$13,875,101.18

SCHEDULE C

EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
JULY 1, 1970 THROUGH JUNE 30, 1971

FUND BALANCE, June 30, 1970			$ 172,876.93
RECEIPTS			
Canceled Warrants		$ 85.04	
Employees' Contributions		869,193.15	
Employers' Contributions		1,127,700.71	
Bond Interest Received		532,542.48	
Matured Bonds		171,000.00	
Dividends Received		55,410.05	
Sale of Common Stock		183,069.43	
Payment of Registered Warrants		2,348.28	
Total Receipts			2,941,349.14
DISBURSEMENTS			
Payment to Members		$ 756,087.97	
Purchase of Securities:			
Common Stock		772,109.74	
Bonds	$1,435,000.00		
Net Premium on Bonds Purchased	-3,328.00	1,431,672.00	
Accrued Interest on Bonds Purchased		6,972.84	
Management Fees--Common Stock		3,412.66	
Total Disbursements			$2,970,255.21
FUND BALANCE, June 30, 1971			$ 143,970.86

SCHEDULE D

ANALYSIS OF BONDS OWNED

	Par Value	Premium or (Discount)	Total
BONDS OWNED, JUNE 30, 1970	$10,340,000.00	(38,252.86)	$10,301,747.14
Add: Purchases During Year	1,435,000.00	(3,326.36)	1,431,673.64
Deduct: Redemptions	(171,000.00)		(171,000.00)
Amortized Premiums & Disc. for year ended 12/31/70		6,869.87	6,869.87
BONDS OWNED, JUNE 30, 1971	$11,604,000.00	$(34,709.35)	$11,569,290.65

CONSOLIDATED SUMMARY STATEMENTS

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1971

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Working Capital Funds Exhibit III	Enterprise Fund Exhibit IV
ASSETS				
Cash in Treasury	$34,200,258.18	$ 4,596,673.94	$ 255,954.63	$ 14,464.16
Imprest Cash	23,957.00	23,857.00		100.00
Accounts Receivable	1,262,680.55	1,243,506.47	129.60	19,044.48
Loans and Advances Receivable	161,624.46	161,624.46		
Advances to Working Capital Funds	665,196.49	665,196.49		
Deposits with Others	95,805.00	95,805.00		
Inventory--Materials and Supplies	370,647.67	296,269.19	74,378.48	
Land	1,977,788.10			281,178.50
Structures and Improvements	11,534,570.21		61,733.27	84,078.29
Reserve for Depreciation	(45,002.59)		(24,202.59)	(20,800.00)
Equipment	4,581,873.29		2,216,022.95	627.33
Deferred Debit--Equipment Lease	213,216.15			213,216.15
Reserve for Depreciation	(1,339,831.59)		(1,339,831.59)	
Future Bond and Interest Requirements	3,379,955.00			
Total	$57,082,737.92	$ 7,082,932.55	$ 1,244,184.75	$591,908.91
LIABILITIES AND EQUITIES				
Accounts Payable--Current	$ 935,129.89	$ 914,324.38	$ 244.63	$ 20,560.88
Accounts Payable--Long-term	574,406.29			574,406.29
Bonds Payable	2,860,000.00			
Bond Interest Payable	519,955.00			
Investment in Fixed Assets	15,450,591.26			
Reserve for Encumbrances	2,360,965.67	2,360,965.67		
Fund Balance--Unavailable	1,317,075.61	1,317,075.61		
Fund Balance--Available	31,823,732.34	2,490,566.89		
Contributed Assets	999,731.79		999,731.79	
Retained Earnings	241,150.07		244,208.33	(3,058.26)
Total	$57,082,737.92	$ 7,082,932.55	$ 1,244,184.75	$591,908.91

Highway & Bridge Bond Fund Exhibit V	Bonded Debt	Suspense Funds Exhibit VI	Trust Funds Exhibit VII	Special Districts Exhibit VIII	School Funds Exhibit IX	Fixed Assets Exhibit X
$697,764.03	$	$971,907.94	$4,537,472.43	$1,341,774.34	$21,784,246.71	$
						1,696,609.60
						11,388,758.65
						2,365,223.01
	3,379,955.00					
$697,764.03	$3,379,955.00	$971,907.94	$4,537,472.43	$1,341,774.34	$21,784,246.71	$15,450,591.26
$	$	$	$	$	$	$
	2,860,000.00					
	519,955.00					
						15,450,591.26
697,764.03		971,907.94	4,537,472.43	1,341,774.34	21,784,246.71	
$697,764.03	$3,379,955.00	$971,907.94	$4,537,472.43	$1,341,774.34	$21,784,246.71	$15,450,591.26

STATEMENT OF CASH TRANSACTIONS AND BALANCES--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 2,681,552.23	$ 10,657,002.47	$ 43,218,351.89
WORKING CAPITAL FUNDS (2)	256,608.62	21,738.72	2,079,622.92
ENTERPRISE FUND (3)		97,583.07	11,130.43
SUSPENSE AND CLEARING ACCOUNTS (4)	720,043.44	51,201,038.70	45,823,771.45
SPECIAL DISTRICTS' FUNDS (5)	1,241,863.32	509,947.56	1,677,394.10
SCHOOL FUNDS (6)	15,720,167.29	40,987,824.80	108,036,152.74
TRUST FUNDS (7)	3,020,336.34	30,921,161.99	4,693,403.41
GRAND TOTAL	$23,640,571.24	$134,415,811.33 *	$205,539,826.94

(1) See Exhibit II, Schedule C
(2) See Exhibit III, Schedule A
(3) See Exhibit IV, Schedule B
(4) See Exhibit VI
(5) See Exhibit VIII
(6) See Exhibit IX
(7) See Exhibit VII
* See Exhibit I, Schedule B
** See Exhibit I, Schedule C

Warrants Issued		Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 7,423,745.20		$ 43,838,723.42	$ 5,294,437.97	$ 463,083.17	$ 5,757,521.14
817,265.39		1,284,750.24	255,954.63	199,534.44	455,489.07
30,144.19		64,105.15	14,464.16	6,902.38	21,366.54
40,572,717.67		56,200,227.98	971,907.94	1,494,466.23	2,466,374.17
2,063,843.73		43,586.91	1,341,774.34	119,351.08	1,461,125.42
62,698,113.19		80,261,189.95	21,784,246.71	4,578,181.66	26,362,428.37
10,250,306.02		23,847,243.29	4,537,472.43	177,858.04	4,715,330.47
$123,856,135.39	**	$205,539,826.94	$34,200,258.18	$7,039,377.00	$41,239,635.18

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

TAXES		
Property Taxes--Current		
Secured	$41,109,050.02	
Unsecured	3,283,544.01	
Property Taxes--Delinquent		
Secured	477,289.08	
Unsecured	90,039.91	
Redemptions	579,734.69	
Sales and Use Taxes	1,251,701.90	
Franchises		
Pacific Gas and Electric Company		
Electric	26,106.68	
Gas	26,409.04	
Livestock Tax	71,901.33	
Occupancy Tax	21,943.74	
Penalties and Costs	212.59	
Property Transfer Tax	81,009.10	
Property Taxes--Prior Secured	44.50	
Total		$47,018,986.59
COLLECTIONS FROM		
Abatements	$ 373,442.76	
Reimbursable Work Credits	12,404.66	
Bonds Authorized	700,000.00	
Loans Receivable	18,875.33	
Deposits with Others	284,179.07	
Imprest Cash	1,500.00	
Geer Road Sanitary Landfill		
Accounts Receivable	63,651.44	
Customer Deposit	225.00	
Advances from Other Agencies	10,000.00	
Total		1,464,278.26
LICENSES AND PERMITS		
Animal Licenses	$ 1,352.00	
Business Licenses	4,905.00	
Construction Permits	106,387.14	
Road Permits	3,105.00	
Zoning Permits	13,760.00	
Other Licenses and Permits		
County Clerk	8,445.00	
Health	4,758.50	
Sheriff	256.50	
Total		142,969.14

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

FINES, FORFEITS AND PENALTIES		
Vehicle Code Fines--General Fund		
Ceres Judicial District	$ 2,791.88	
Newman Judicial District	398.70	
Oakdale-Waterford Judicial District	5,032.20	
Patterson Judicial District	1,166.60	
Riverbank Judicial District	4,601.88	
Turlock Judicial District	8,888.01	
Modesto Municipal Court	37,157.11	$ 60,036.38
Vehcile Code Fines--Road Fund		
Ceres Judicial District	$ 124,574.70	
Newman Judicial District	7,592.00	
Oakdale-Waterford Judicial District	25,670.50	
Patterson Judicial District	23,632.00	
Riverbank Judicial District	4,364.50	
Turlock Judicial District	24,079.00	
Modesto Municipal Court	190,439.45	400,352.15
Fish and Game Fines--Fish and Game Fund		
Ceres Judicial District	$ 172.00	
Newman Judicial District	357.50	
Oakdale-Waterford Judicial District	917.50	
Patterson Judicial District	840.00	
Turlock Judicial District	287.50	
Modesto Municipal Court	20.00	2,594.50
Litter Cleanup Fines--Litter Cleanup Fund		
Ceres Judicial District	$ 20.00	
Oakdale-Waterford Judicial District	37.00	
Patterson Judicial District	30.00	
Turlock Judicial District	29.75	
Modesto Municipal Court	35.50	152.25
Other Court Fines--General Fund		
Ceres Judicial District	$ 14,920.68	
Newman Judicial District	325.05	
Oakdale-Waterford Judicial District	11,004.70	
Patterson Judicial District	1,422.40	
Riverbank Judicial District	2,167.18	
Turlock Judicial District	10,861.68	
Modesto Municipal Court	39,838.39	
Superior Court	1,528.00	
Probation Department	4,252.00	86,320.08

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

FINES, FORFEITS AND PENALTIES, cont.		
Forfeitures and Penalties		
Ceres Judicial District	$ 404.00	
Modesto Municipal Court	18,550.00	
Superior Court	7,440.00	$ 26,394.00
Total		$ 575,849.36
REVENUE FROM USE OF MONEY AND PROPERTY		
Interest		
From Loans to Special Districts	$ 29,188.21	
Time Deposits	840,134.18	
Securities	326,588.68	
Rents and Concessions	27,987.59	
Total		$ 1,223,898.66
AID FROM GOVERNMENTAL AGENCIES--STATE		
Alcoholic Beverage Licenses	$ 35,263.42	
Highway Users' Tax--2104 Funds	1,504,596.85	
Highway Users' Tax--2106 Funds	612,466.07	
Motor Vehicle "In Lieu Tax"	1,094,225.27	
Trailer Coach "In Lieu Tax"	150,785.29	
Welfare Administration--Various	148,249.44	
Aid for:		
Boarding Homes	218,509.04	
Crippled Children	122,530.61	
Mental Health	199,107.27	
Tuberculosis	10,617.99	
Agriculture	51,806.33	
Veterans' Affairs	8,558.69	
Other:		
Special Shelter Payments	38,075.82	
Defense Attorney Fees	3,423.65	
Probation--Intensive Supervision	209,659.98	
Surplus Food	4,136.50	
Tax Deeded Land Rental	8,247.30	
Cigarette Tax	204,290.48	
Library Grant	20,000.00	
Business Inventory Tax Relief	1,739,152.01	
Homeowners' Property Tax Relief	2,397,555.00	
Total		$ 8,781,257.01

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

AID FROM GOVERNMENTAL AGENCIES--FEDERAL		
Welfare Administration	$ 28,968.84	
Aid to Boarding Homes	224,047.40	
Health Administration	19,242.00	
Aid for Construction--Scenic General	139,311.00	
Aid for Disaster, Flood Damage Reimbursement	14,579.32	
Grazing Fees	84.20	
In Lieu Taxes, Riverbank Ordinance	149,991.05	
In Lieu Taxes, Housing	29,990.31	
Civil Defense	2,034.87	
Cuban Refugees	10,557.45	
Special Shelter	45,241.80	
Flood Control Land Receipts	749.11	
Total		$ 664,797.35
CHARGES FOR CURRENT SERVICES		
Assessment and Tax Collection Fees	$ 29.00	
Auditing and Accounting Fees	1,592.00	
Election Services	15,271.25	
Legal Services	1,627.55	
Planning and Engineering Services	15,178.61	
Agricultural Services	14,253.88	
Civil Process Services--Various	50,738.37	
Court Fees and Costs		
Ceres Judicial District	535.60	
Newman Judicial District	371.35	
Oakdale-Waterford Judicial District	1,012.75	
Patterson	716.00	
Riverbank	250.00	
Turlock	2,878.50	
Modesto Municipal Court	29,869.48	
County Clerk	104,565.84	
Estate Fees	775.97	
Humane Services	497.50	
Law Enforcement Services	4,974.62	
Recording Fees		
Health	7,038.60	
Recorder	103,744.70	
Road and Street Services	400.00	
Health Fees		
Milk Inspection, etc.	32,796.00	
City of Modesto	3,000.00	
Mental Health Services	18,474.65	
Adoption Fees	9,275.00	
Crippled Children Services	26,075.99	
Institutional Care and Services		
Hospital	732,724.00	
Medi-Cal	33,211.43	

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

CHARGES FOR CURRENT SERVICES, continued		
Medicare	$ 547,144.20	
Probation	43,414.83	
Sheriff	23,109.30	
Dependent Children	79.20	
Educational Services		
Sheriff	11,729.20	
Welfare	525.00	
Library Services	109,167.83	
Parks and Recreation	23,116.00	
Reimbursement--Burials	2,252.95	
Other--Various	1,331.00	
Total		$ 1,973,748.15
OTHER REVENUE		
Sales		
Agricultural Extension	$ 117.00	
Assessor	432.89	
Auditor	95.00	
County Clerk	18.50	
Defense Council	60.00	
Hospital	24,546.32	
Public Works--Administration	290.00	
Public Works--Building	279.30	
Public Works--Engineering	627.26	
Purchasing Agent	27,437.27	
Sheriff	1,927.20	
Road	250.97	
Other		
Compensation Insurance Rebate	4,819.42	
Certified Letters	21.00	
Hospital	279.77	
Probation	310.15	
Public Works	.36	
Purchasing Agent	11.96	
Sheriff	1,831.34	
Treasurer	310.50	
Jury Fee Reimbursement	2,873.68	
Road	6,573.16	
Various	13,418.75	
Working Capital Income	21,340.01	
Enterprise Fund Income	23,706.63	
Total		$ 131,578.44
TOTAL GENERAL COUNTY		$61,977,362.96

SUMMARY OF CASH RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

SCHOOL DISTRICTS		
Bond Fund	$ 533,365.75	
Other	40,453,864.07	
TOTAL SCHOOL DISTRICTS		$40,987,229.82*
TOTAL SPECIAL DISTRICTS		$ 529,947.56*
TRUST FUNDS		
Absent Heirs	$ 21,131.05	
Children's Foster Care	255.68	
County Clerk--Superior Court	272,114.83	
County Clerk--Special	9,653.50	
Council on Criminal Justice	25,147.12	
Employees' Deposits	253.37	
Employees' Retirement	1,823,719.12	
Employees' Social Security	579,349.14	
Employees' Withholding Tax	1,011,676.10	
Farm and Home Advisor's Research	3,100.00	
Filing Fees	91.75	
Food Stamp	500,124.85	
Food Stamp Refund	54.00	
Hospital Patients' Revolving Funds	9,352.94	
Incorporated Cities	464,341.37	
Justice Court Special	105,532.57	
Law Library	22,827.50	
Library Memorial	156.85	
Library Users' Trust	30.00	
Livestock Indemnity	3,681.00	
Medical Care	56.60	
Medical Overpayment	102,335.76	
Mental Health Study	19,500.00	
Miscellaneous	8,848.03	
Municipal Court Special	193,778.30	
Parks and Recreation	2,100.00	
Public Administrator (Feldman)	4,795.91	
Public Administrator (Kelsay)	5,518.11	
Public Guardian	53,024.58	
Public Works--Buildings	750.00	
Sales Tax	2,254.71	
Special Public Health	58,658.00	
State Inheritance Tax	717,746.27	
State Tax Redemption Fees Trust	1.50	
State Trust Clearing	238,871.50	
Tax Collector Recording Fee Trust	918.00	
Tax Deeded Land Rental	3,207.50	
Tax Deeded Land Sales	297.50	
Road	42,376.05	
United Crusade--Howard Center	9,000.00	
Welfare Administration	2,946,889.08	
Welfare and Security	21,657,761.85	
TOTAL TRUST FUNDS		$30,921,281.99*
TOTAL CASH RECEIPTS		$134,415,822.33*

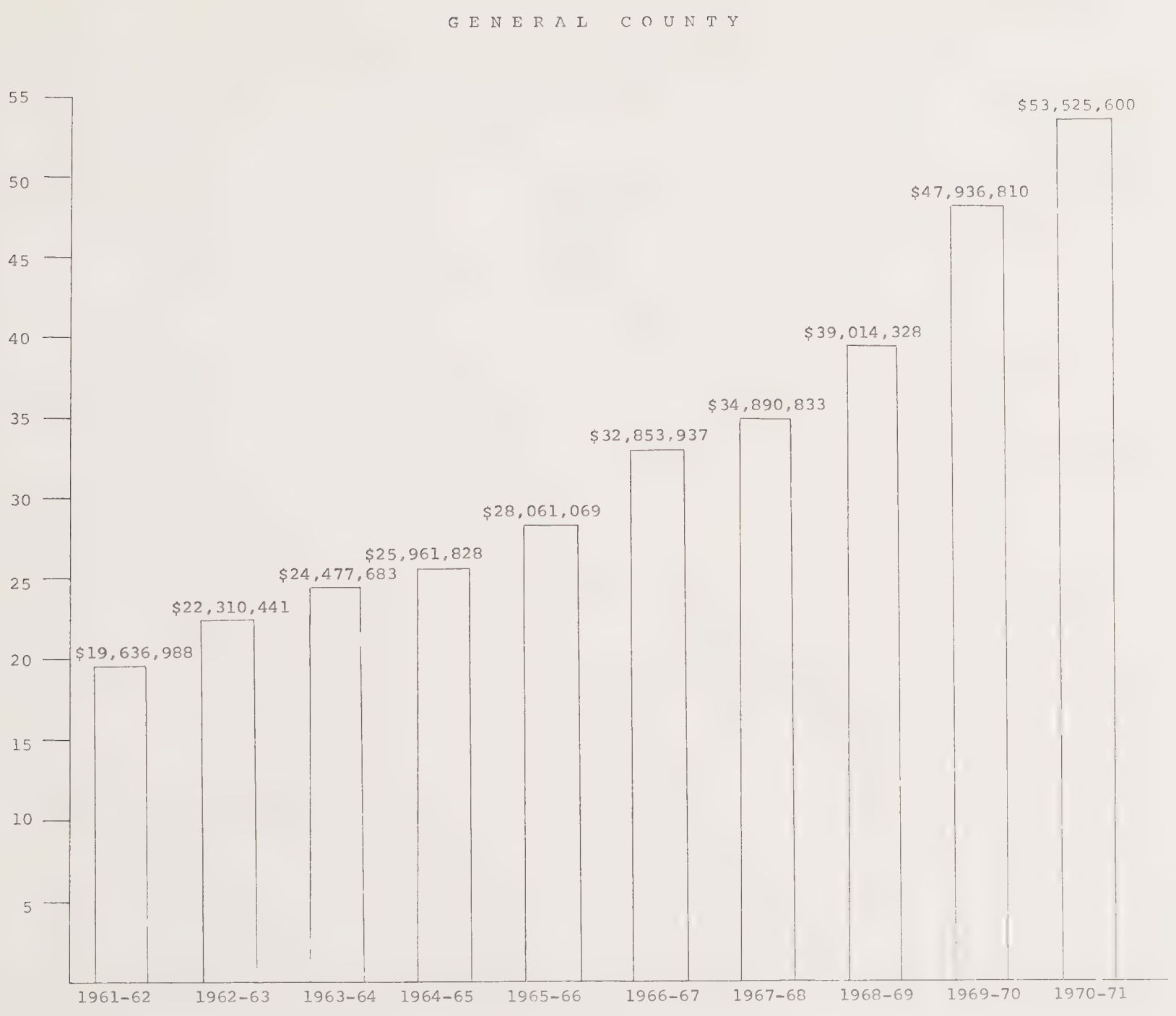
* See Auditor's Exhibit I, Schedule A

SUMMARY OF CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

COUNTY OPERATING AND SPECIAL REVENUE FUNDS		
General	$ 5,797,341.98	
Road	1,309,341.65	
Debt Service	305,215.00	
Fish and Game	3,197.07	
Special Public Library Grant	8,679.50	
Library	(30.00)	
Total		$ 7,423,745.20
WORKING CAPITAL FUNDS		817,265.39
ENTERPRISE FUND		30,144.19
SUSPENSE AND CLEARING ACCOUNTS		
County Payroll Clearing	$14,641,549.63	
Jury Fees Clearing	15,078.82	
Unapportioned Tax Collections	16,761.72	
Welfare and Security Clearing	25,899,327.50	
		40,572,717.67
SPECIAL DISTRICTS' FUNDS		2,063,843.73
SCHOOL FUNDS		62,698,113.19
TRUST FUNDS		10,250,306.02
TOTAL CASH DISBURSEMENTS		$123,856,135.39*

* See Auditor's Exhibit I, Schedule A

GENERAL COUNTY


GENERAL COUNTY
55
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5
$19,636,988
$22,310,441
$24,477,683
$25,961,828
$28,061,069
$32,853,937
$34,890,833
$39,014,328
$47,936,810
$53,525,600
1961-62
1962-63
1963-64
1964-65
1965-66
1966-67
1967-68
1968-69
1969-70
1970-71
EXPENDITURES

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30, 1971

	Total	General	Road	Debt Service	County Fire Service	Fish and Game	Special Public Library Grant	Litter Cleanup
ASSETS								
Cash in Treasury (1)	$4,596,673.94	$3,442,996.02	$1,120,651.19	$19,744.52	$(6,192.58)	$8,215.77	$11,106.77	$152.25
Imprest Cash	23,857.00	23,842.00	15.00					
Accounts Receivable	1,243,506.47	1,051,908.29	191,598.18					
Deposits with Others	95,805.00		95,805.00					
Loans and Advances Receivable	161,624.46	161,624.46						
Inventory--Materials and Supplies	296,269.19	154,110.32	142,158.87					
Advances to Working Capital Funds	665,196.49	665,196.49						
Total	$7,082,932.55	$5,499,677.58	$1,550,228.24	$19,744.52	$(6,192.58)	$8,215.77	$11,106.77	$152.25
LIABILITIES AND EQUITIES								
Accounts Payable	$ 914,324.38	$ 914,324.38						
Reserve for Encumbrances	2,360,965.67	1,353,944.73	$1,005,888.19			$ 88.00	$ 1,044.75	
Fund Balance--Unavailable (2)	1,317,075.61	1,013,696.56	258,772.05	$44,607.00				
Fund Balance--Available (3)	2,490,566.89	2,217,711.91	285,568.00	(24,862.48)	(6,192.58)	8,127.77	10,062.02	152.25
Total	$7,082,932.55	$5,499,677.58	$1,550,228.24	$19,744.52	$(6,192.58)	$8,215.77	$11,106.77	$152.25

(1) See Auditor's Exhibit II, Schedule C
(2) See Auditor's Exhibit II, Schedule B
(3) See Auditor's Exhibit II, Schedule A

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1971

	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game	Special Library Grant
FUND BALANCE AVAILABLE, 7/1/70	$1,270,733.44	$345,000.00		$9,944.84	$10,616.36	$7,869.70	
Add:							
Excess Appropriations over Expenditures, Encumbrances & Cost Applied (2)	6,030,200.35	240,055.14				8,663.57	10,062.02
Excess Revenue over Estimated Revenue (1)			152.25	4,161.18	1,191.72		
Decrease in Unavailable Fund Balance (3)		117,710.01					
Transfer From Other Funds							
Total Additions	$6,030,200.35	$357,765.15	$152.25	$4,161.18	$1,191.72	$8,663.57	$10,062.02
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$7,300,933.79	$702,765.15	$152.25	$14,106.02	$11,808.08	$16,533.27	$10,062.02
Less:							
Appropriations from Beginning Balance	995,734.00	345,000.00		9,944.00	10,616.00	7,869.00	
Excess Estimated Revenue over Revenue (1)	3,793,342.10	72,197.15				536.50	
Excess Expenditures, Encumbrances, & Cost Applied over Appropriations (2)				14,512.50	7,384.66		
Increase in Unavailable Fund Balance (3)	293,837.55			14,512.00			
Reduction in Accounts Receivable							
Transfer to Other Funds	308.23						
Total Reductions	$5,083,221.88	$417,197.15		$38,968.50	$18,000.66	$ 8,405.50	
FUND BALANCE AVAILABLE, 6/30/71	$2,217,711.91	$285,568.00	$152.25	(24,862.48)	$(6,192.58)	$ 8,127.77	$10,062.02

(1) See Auditor's Exhibit II, Schedule D
(2) See Auditor's Exhibit II, Schedule E
(3) See Auditor's Exhibit II, Schedule B

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1971

	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game	Special Library Grant
FUND BALANCE UNAVAILABLE, 7/1/70	$ 679,574.79	$376,482.06		$30,095.00			
Increases:							
Imprest Cash	$ 15.00						
Inventories	12,509.95						
Loans Receivable	81,312.60						
Building Reserve	200,000.00						
Advances to Other Funds							
General Reserve				$14,512.00			
Total Increases	$ 293,837.55			$14,512.00			
Decreases:							
Inventories		$ 42,710.01					
Accounts Receivable		75,000.00					
Total Decreases		$117,710.01					
Net Increase or (Decrease)*	$ 293,837.55	(117,710.01)		$14,512.00			
Balance Forward	$ 973,412.34	$258,772.05		$44,607.00			
Adjustments**	$ 40,284.22						
FUND BALANCE UNAVAILABLE, 6/30/71	$1,013,696.56	$258,772.05		$44,607.00			

* To Schedule A
** Not reflected in operations

AUDITOR'S EXHIBIT II
SCHEDULE C

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

Fund	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
General	$1,929,113.90	$ 7,021,718.87	$42,635,878.09	$5,797,341.98	$42,346,372.86	$3,442,996.02	$393,790.04	$3,836,786.06
Road	668,490.33	2,893,610.04	214,591.66	1,309,341.65	1,346,699.19	1,120,651.19	67,544.07	1,188,195.26
County Highway & Bridge Bond	31,398.57	700,000.00			33,634.54	697,764.03		697,764.03
Debt Service	34,591.08	18,922.89	271,445.55	305,215.00		19,744.52		19,744.52
County Fire Service	8,872.07	3.92	96,431.09		111,499.66	(6,192.58)		(6,192.58)
Fish and Game	9,086.28	2,594.50		3,197.07	267.94	8,215.77		8,215.77
Library			5.50	(30.00)	35.50			
Special Public Library Grant		20,000.00		8,679.50	213.73	11,106.77	1,749.06	12,855.83
Litter Cleanup		152.25				152.25		152.25
Total	$2,681,552.23	$10,657,002.47	$43,218,351.89	$7,423,745.20	$43,838,723.42	$5,294,437.97	$463,083.17	$5,757,521.14

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1971

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes--Current--Secured	$15,108,393.00	$15,159,123.15	$ 50,730.15
Property Taxes--Current--Unsecured	957,599.00	1,039,650.52	82,051.52
Property Taxes--Prior--Secured	146,500.00	197,407.34	50,907.34
Property Taxes--Prior--Unsecured	25,700.00	19,797.22	(5,902.78)
Penalties and costs	70,000.00	80,013.52	10,013.52
Sales Tax	1,140,000.00	1,251,701.90	111,701.90
Franchise	50,000.00	52,515.72	2,515.72
Property Transfer Tax	70,000.00	80,943.64	10,943.64
Occupancy Tax	20,000.00	21,943.74	1,943.74
Total	$17,588,192.00	$17,903,096.75	$ 314,904.75
LICENSES AND PERMITS			
Animal Licenses	$ 4,250.00	$ 5,033.00	$ 783.00
Building Licenses	4,000.00	4,905.00	905.00
Construction Permits	65,000.00	106,387.14	41,387.14
Road Privileges and Permits	3,500.00	3,105.00	(395.00)
Zoning Permits	3,500.00	13,760.00	10,260.00
Other Licenses and Permits	10,000.00	13,460.00	3,460.00
Total	$ 90,250.00	$ 146,650.14	$ 56,400.14
FINES, FORFEITS AND PENALTIES			
Vehicle Code Fines	$ 446,800.00	$ 460,388.53	$ 13,588.53
Other Court Fines	79,881.00	89,066.83	9,185.83
Forfeitures and Penalties	7,250.00	26,394.00	19,144.00
Total	$ 533,931.00	$ 575,849.36	$ 41,918.36
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 665,000.00	$ 565,316.21	$ (99,683.79)
Rents and Concessions	37,500.00	27,988.59	(9,511.41)
Total	$ 702,500.00	$ 593,304.80	$ (109,195.20)
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Alcoholic Beverage Licenses	$ 24,000.00	$ 35,263.42	$ 11,263.42
Highway Users Tax	2,200,000.00	2,117,062.92	(82,937.08)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1971

	Estimated	Actual	Actual Over (Under) Estimated
STATE, continued			
Motor Vehicles "In Lieu Tax"	$ 975,000.00	$ 1,094,225.27	$ 119,225.27
Trailer Coach "In Lieu Tax"	50,000.00	70,313.07	20,313.07
Other "In Lieu Tax"	2,000.00	3,864.33	1,864.33
Welfare Administration--Various	322,617.00	199,084.58	(123,532.42)
Welfare--Aid for Aged	3,255,166.00	3,108,115.52	(147,050.48)
Welfare--Aid for Blind	147,499.00	132,650.77	(14,848.23)
Welfare--Aid for Needy Children--Family Group	3,533,988.00	3,106,749.48	(427,238.52)
Welfare--Aid for Needy Children--Unemployed Fathers	1,601,994.00	1,357,687.30	(244,306.70)
Welfare--Aid for Children--Boarding Homes	250,000.00	161,009.04	(88,990.96)
Aid for Crippled Children	228,000.00	69,030.61	(158,969.39)
Aid for Disabled	2,012,346.00	1,854,574.13	(157,771.87)
Health Administration	55,000.00	58,658.00	3,658.00
Mental Health	2,200,123.00	1,420,250.21	(779,872.79)
Aid for Tuberculosis	16,000.00	10,617.99	(5,382.01)
Aid for Agriculture	18,300.00	48,506.33	30,206.33
Aid for Construction, Fox Grove	73,000.00	73,000.00	
Aid for Veterans' Affairs	8,880.00	8,558.69	(321.31)
Homeowners' Tax Relief	859,418.00	858,880.00	(538.00)
Business Inventory Tax Relief	264,200.00	301,744.16	37,544.16
Special Shelter Payments	51,400.00	38,075.82	(13,324.18)
Defense Attorney Fees	4,000.00	3,423.65	(576.35)
Probation--Intensive Supervision	263,515.00	209,659.98	(53,855.02)
Surplus Foods		4,136.50	4,136.50
Cigarette Tax	188,000.00	204,290.48	16,290.48
Library Grant	20,000.00	20,000.00	
FEDERAL			
Welfare--Administration--Various	$ 3,250,493.00	$ 2,984,999.39	$ (265,493.61)
Welfare--Aid for Aged	3,797,694.00	3,627,798.58	(169,895.42)
Welfare--Aid for Blind	196,665.00	175,566.84	(21,098.16)
Welfare--Aid for Needy Children--Family Group	5,091,686.00	4,611,877.55	(479,808.45)
Welfare--Aid for Needy Children--Unemployed Fathers	1,443,306.00	1,224,335.91	(218,970.09)
Welfare--Aid for Needy Children--Boarding Homes	120,000.00	197,547.40	77,547.40
Welfare--Aid for Disabled	2,347,737.00	2,155,899.94	(191,837.06)
Health Administration	25,200.00	19,242.00	(5,958.00)
Aid for Construction	827,630.00	443,205.00	(384,425.00)
Aid for Disaster, Flood Damage		14,579.32	14,579.32
Grazing Fees		84.20	84.20
"In Lieu Taxes"		71,991.17	71,991.17
Civil Defense	5,400.00	2,034.87	(3,365.13)
Criminal Justice	40,000.00	23,972.98	(16,027.02)
Cuban Refugee Aid	10,000.00	10,557.45	557.45
Special Shelter Payments	62,570.00	45,241.80	(17,328.20)
Flood Control Land Receipts		749.11	749.11
Total	$35,842,827.00	$32,179,115.76	$(3,663,711.24)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1971

	Estimated	Actual	Actual Over (Under) Estimated
CHARGES FOR CURRENT SERVICES			
Assessment and Tax Collection Fees	$ 7,500.00	$ 2,976.71	$ (4,523.29)
Auditing and Accounting Fees	600.00	1,667.00	1,067.00
Election Services	7,500.00	15,271.25	7,771.25
Inheritance Tax Fees	17,500.00	18,473.78	973.78
Legal Services	1,000.00	1,627.55	627.55
Planning and Engineering Services	7,000.00	15,223.67	8,223.67
Agricultural Services	10,500.00	14,253.88	3,753.88
Civil Process Services	37,800.00	50,738.37	12,938.37
Court Fees and Costs	115,100.00	140,199.52	25,099.52
Estate Fees	350.00	775.97	425.97
Humane Services	500.00	497.50	(2.50)
Law Enforcement Services	3,000.00	4,974.62	1,974.62
Recording Fees	93,000.00	110,783.30	17,783.30
Road and Street Services	10,000.00	400.00	(9,600.00)
Health Fees	27,000.00	35,796.00	8,796.00
Mental Health Services	22,296.64	18,474.65	(3,821.99)
Adoption Fees	9,000.00	9,275.00	275.00
Crippled Children's Services	15,000.00	26,075.99	11,075.99
Institutional Care and Services	2,431,000.00	1,795,253.80	(635,746.20)
Educational Care and Services	1,000.00	12,254.20	11,254.20
Library Services	90,000.00	109,167.83	19,167.83
Parks and Recreation	18,000.00	23,091.00	5,091.00
Burials	2,500.00	2,252.95	(247.05)
Various		1,331.00	1,331.00
Total	$ 2,927,146.64	$ 2,410,835.54	$ (516,311.10)
OTHER REVENUE			
Other Sales	$ 26,000.00	$ 56,107.71	$ 30,107.71
Other Revenues	50,866.85	36,182.83	(14,684.02)
Total	$ 76,866.85	$ 92,290.54	$ 15,423.69
GRAND TOTAL	$57,761,713.49	$53,901,142.89	$(3,860,570.60)
BREAKDOWN BY FUND			
GENERAL FUND			
Taxes	$17,258,946.00	$17,567,331.34	$ 308,385.34
Licenses and Permits	86,750.00	143,545.14	56,795.14
Fines, Forfeits and Penalties	130,800.00	172,750.46	41,950.46
Revenue from Use of Money and Property	637,500.00	522,856.27	(114,643.73)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1971

BREAKDOWN BY FUND, cont.	Estimated	Actual	Actual Over (Under) Estimated
GENERAL FUND, Continued			
Aid from Other Governmental Agencies	$33,592,328.00	$30,001,795.04	$(3,590,532.96)
Charges for Current Services	2,917,146.64	2,408,969.23	(508,177.41)
Other Revenue	72,466.85	85,347.91	12,881.06
Total General Fund	$54,695,937.49	$50,902,595.39	$(3,793,342.10)
ROAD FUND			
Licenses and Permits	$ 3,500.00	$ 3,105.00	$ (395.00)
Fines, Forfeits and Penalties	400,000.00	400,352.15	352.15
Revenue from Use of Money	65,000.00	66,045.41	1,045.41
Aid from Other Governmental Agencies	2,200,000.00	2,132,391.35	(67,608.65)
Charges for Current Services	10,000.00	1,866.31	(8,133.69)
Other Revenue	4,400.00	6,942.63	2,542.63
Total Road Fund	$ 2,682,900.00	$ 2,610,702.85	$ (72,197.15)
DEBT SERVICE FUND			
Taxes	$ 242,977.00	$ 247,334.70	$ 4,357.70
Revenue from Use of Money		4,403.12	4,403.12
Aid from Other Governmental Agencies	23,269.00	18,669.36	(4,599.64)
Total Debt Service Fund	$ 266,246.00	$ 270,407.18	$ 4,161.18
COUNTY FIRE SERVICE FUND			
Taxes	$ 86,269.00	$ 88,430.71	$ 2,161.71
Aid from Other Governmental Agencies	7,230.00	6,260.01	(969.99)
Total County Fire Service Fund	$ 93,499.00	$ 94,690.72	$ 1,191.72
FISH AND GAME FUND			
Fines, Forfeits and Penalties	$ 3,131.00	$ 2,594.50	$ (536.50)
Total Fish and Game Fund	$ 3,131.00	$ 2,594.50	$ (536.50)
LITTER CLEANUP FUND			
Fines, Forfeits and Penalties	$	$ 152.25	$ 152.25
Total Litter Cleanup Fund	$	$ 152.25	$ 152.25
SPECIAL PUBLIC LIBRARY SERVICES GRANT FUND	$ 20,000.00	$ 20,000.00	$
Total Special Public Library Services Grand Fund	$ 20,000.00	$ 20,000.00	$
GRAND TOTAL	$57,761,713.49	$53,901,142.89	$(3,860,570.60)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1971

GROUPED BY FUNCTION	Appropriations		
	Allowed July 1, 1970	Added (Deleted) During Year	Total Available
GENERAL			
LEGISLATIVE AND ADMINISTRATIVE			
Board of Supervisors	$ 80,889.00	$ 7,463.05	$ 88,352.05
Chief Administrative Officer	123,926.00	6,832.92	130,758.92
Total	$ 204,815.00	$14,295.97	$ 219,110.97
FINANCE			
Assessor	$ 771,585.70	$ 1,568.21	$ 773,153.91
Auditor-Controller	126,159.20	22,962.61	149,121.81
Purchasing Agent	70,032.00	(3,941.16)	66,090.84
Treasurer and Tax Collector	193,047.00	(5,807.93)	187,239.07
Total	$ 1,160,823.90	$14,781.73	$ 1,175,605.63
COUNSEL			
County Counsel	$ 103,724.00	$(6,795.22)	$ 96,928.78
Total	$ 103,724.00	$(6,795.22)	$ 96,928.78
PERSONNEL			
Personnel	$ 63,472.00	$ (181.19)	$ 63,290.81
Total	$ 63,472.00	$ (181.19)	$ 63,290.81
ELECTIONS			
County Clerk	$ 173,607.00	$39,001.23	$ 212,608.23
Total	$ 173,607.00	$39,001.23	$ 212,608.23
PROPERTY MANAGEMENT			
Buildings and Grounds	$ 328,173.71	$(7,486.27)	$ 320,687.44
Total	$ 328,173.71	$(7,486.27)	$ 320,687.44
PLANT ACQUISITION			
Capital Improvement	$ 3,726,005.83	$27,500.00	$ 3,753,505.83
Total	$ 3,726,005.83	$27,500.00	$ 3,753,505.83
PROMOTION			
Advertising County Resources	$ 2,650.00	$ 683.81	$ 3,333.81
Total	$ 2,650.00	$ 683.81	$ 3,333.81
OTHER GENERAL			
Retirement Board	$ 158,332.00	$48,742.86	$ 207,074.86
Insurance		(17,984.79)	(17,984.79)
Public Works--Administrative	31,267.00	4,390.27	35,657.27
Miscellaneous	400.00	(395.00)	5.00
Public Works--Engineering	96,351.50	(8,670.71)	87,680.79
Total	$ 286,350.50	$26,082.63	$ 312,433.13
TOTAL GENERAL FUNCTION	$ 6,049,621.94	$107,882.69	$ 6,157,504.63

Charges			Unencumbered Balance	(Memo Only) Cost Applied Over (Under)
Expenditures	Encumbrances	Total		
$ 87,708.31	$ 643.74	$ 88,352.05	$	$
103,828.24	30.00	103,858.24	26,900.68	26,900.68
$ 191,536.55	$ 673.74	$ 192,210.29	$ 26,900.68	$ 26,900.68
$ 770,971.39	$ 312.25	$ 771,283.64	$ 1,870.27	$ 1,870.27
133,935.88		133,935.88	15,185.93	15,185 93
66,596.46	100.75	66,697.21	(606.37)	(606.37)
186,776.82	462.25	187,239.07		
$ 1,158,280.55	$ 875.25	$ 1,159,155.80	$ 16,449.83	$ 16,449.83
$ 97,895.63		$ 97,895.63	$ (966.85)	$ (966.85)
$ 97,895.63		$ 97,895.63	$ (966.85)	$ (966.85)
$ 63,301.16		$ 63,301.16	$ (10.35)	$ (10.35)
$ 63,301.16		$ 63,301.16	$ (10.35)	$ (10.35)
$ 212,570.98	$ 37.25	$ 212,608.23		
$ 212,570.98	$ 37.25	$ 212,608.23		
$ 302,194.08	$ 1,816.12	$ 304,010.20	$ 16,677.24	$ 16,677.24
$ 302,194.08	$ 1,816.12	$ 304,010.20	$ 16,677.24	$ 16,677.24
$ 1,274,965.13	$ 1,233,537.27	$ 2,508,502.40	$ 1,245,003.43	
$ 1,274,965.13	$ 1,233,537.27	$ 2,508,502.40	$ 1,245,003.43	
$ 3,313.33	$ 20.48	$ 3,333.81		
$ 3,313.33	$ 20.48	$ 3,333.81		
$ 6,022.22	$	$ 6,022.22	$ 201,052.64	$ 201,052.64
(48,463.78)		(48,463.78)	30,478.99	30,478.99
64,536.17	21.91	64,558.08	(28,900.81)	(28,900.81)
(944.13)		(944.13)	949.13	
76,765.51	2,513.09	79,278.60	8,402.19	8,402.19
$ 97,915.99	$ 2,535.00	$ 100,450.99	$ 211,982.14	$ 211,033.01
$ 3,401,973.40	$ 1,239,495.11	$ 4,641,468.51	$ 1,516,036.12	$ 270,083.56

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1971

	Appropriations		
	Allowed July 1, 1970	Added (Deleted) During Year	Total Available
PUBLIC PROTECTION			
JUDICIAL			
Superior Court	$ 218,891.00	$22,993.02	$ 241,884.02
Modesto Municipal Court	309,887.53	6,296.39	316,183.92
Justice Courts:			
Ceres	50,869.00	874.30	51,743.30
Newman	11,722.00	76.09	11,798.09
Oakdale-Waterford	32,363.00	4,974.64	37,337.64
Patterson	16,236.00	34.15	16,270.15
Riverbank	17,438.00	(361.94)	17,076.06
Turlock	55,019.97	2,946.72	57,966.69
Grand Jury	12,200.00	2,411.36	14,611.36
County Clerk	221,730.00	10,214.94	231,944.94
District Attorney	482,639.00	15,359.10	497,998.10
Public Defender	100,115.00	(59.61)	100,055.39
Council on Criminal Justice	33,987.00	6,013.00	40,000.00
Total	$ 1,563,097.50	$71,772.16	$ 1,634,869.66
POLICE PROTECTION			
Sheriff-Coroner	$ 1,599,288.00	$89,145.27	$ 1,688,433.27
Marshal	39,378.00	(105.04)	39,272.96
Constables	30,602.00	3,186.69	33,788.69
Total	$ 1,669,268.00	$92,226.92	$ 1,761,494.92
DETENTION AND CORRECTION			
County Jail	$ 470,121.68	$(11,292.27)	$ 458,829.41
Honor Farm	292,433.95	5,584.97	298,018.92
Juvenile Hall	264,228.22	(589.51)	263,638.71
Probation	684,727.06	8,398.03	693,125.09
State Correctional Schools	29,400.00	(14,923.54)	14,476.46
Probation--Intensive Supervision	191,151.00	33,502.72	224,653.72
Total	$ 1,932,061.91	$20,680.40	$ 1,952,742.31
FIRE PROTECTION			
Fire Warden	$ 153,218.00	$10,797.09	$ 164,015.09
Total	$ 153,218.00	$10,797.09	$ 164,015.09
PROTECTIVE INSPECTION			
Agricultural Commissioner	$ 305,681.50	$ 5,071.10	$ 310,752.60
Public Works--Building Division	97,091.00	(639.77)	96,451.23
Sealer of Weights and Measures	58,031.00	(790.83)	57,240.17
Weed Control	6,000.00	(522.63)	5,477.37
Total	$ 466,803.50	$ 3,117.87	$ 469,921.37

Charges			Unencumbered Balance	(Memo Only) Cost Applied Over (Under)
Expenditures	Encumbrances	Total		
$ 241,364.81	$ 180.20	$ 241,545.01	$ 339.01	$ 339.01
316,005.72	178.20	316,183.92		
51,743.30		51,743.30		
11,483.09	315.00	11,798.09		
37,337.64		37,337.64		
16,270.15		16,270.15		
17,076.06		17,076.06		
57,966.69		57,966.69		
14,611.36		14,611.36		
228,980.46	22.72	229,003.18	2,941.76	2,941.76
497,889.87	108.23	497,998.10		
100,055.39		100,055.39		
30,106.77	80.00	30,186.77	9,813.23	
$ 1,620,891.31	$ 884.35	$ 1,621,775.66	$ 13,094.00	$ 3,280.77
$ 1,692,107.28	$ 743.57	$ 1,692,850.85	$ (4,417.58)	$ (4,417.58)
39,226.82	46.14	39,272.96		
33,763.69	25.00	33,788.69		
$ 1,765,097.79	$ 814.71	$ 1,765,912.50	$ (4,417.58)	$ (4,417.58)
$ 451,751.25	$ 7,078.16	$ 458,829.41	$	$
293,510.63	4,508.29	298,018.92		
259,858.00	3,780.71	263,638.71		
692,722.03		692,722.03	403.06	403.06
14,476.46		14,476.46		
197,217.54	30.50	197,248.04	27,405.68	
$ 1,909,535.91	$ 15,397.66	$ 1,924,933.57	$ 27,808.74	$ 403.06
$ 163,970.09	$ 45.00	$ 164,015.09		
$ 163,970.09	$ 45.00	$ 164,015.09		
$ 310,752.60	$	$ 310,752.60		
96,426.23	25.00	96,451.23		
57,240.17		57,240.17		
5,477.37		5,477.37		
$ 469,896.37	$ 25.00	$ 469,921.37		

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1971

	Appropriations		
PUBLIC PROTECTION, cont.	Allowed July 1, 1970	Added (Deleted) During Year	Total Available
OTHER PROTECTION			
County Clerk--Recorder	89,328.49	1,160.38	90,488.87
Defense Council	25,514.00	(539.61)	24,974.39
Fish and Game Propagation	12,216.58		12,216.58
Planning Commission	103,777.76	6,352.24	110,130.00
County Pound	26,623.00	1,657.04	28,280.04
Total	$ 257,459.83	$ 8,630.05	$ 266,089.88
TOTAL PUBLIC PROTECTION FUNCTION	$ 6,041,908.74	$207,224.49	$ 6,249,133.23
ROADS			
ROAD CONSTRUCTION AND MAINTENANCE			
Public Works--Roads and Bridges	$ 4,191,670.98	$12,900.00	$ 4,204,570.98
TOTAL ROAD FUNCTION	$ 4,191,670.98	$12,900.00	$ 4,204,570.98
HEALTH AND SANITATION			
HEALTH			
Health Department	$ 671,259.89	$18,879.53	$ 690,139.42
Mental Health	2,500,599.00	(191,803.36)	2,308,795.64
Total	$ 3,171,858.89	$(172,923.83)	$ 2,998,935.06
TOTAL HEALTH AND SANITATION FUNCTION	$ 3,171,858.89	$(172,923.83)	$ 2,998,935.06
PUBLIC ASSISTANCE			
ADMINISTRATION			
Welfare Administration	$ 5,561,592.40	$(171,685.00)	$ 5,389,907.40
Adoptions	105,479.00		105,479.00
Total	$ 5,667,071.40	$(171,685.00)	$ 5,495,386.40
DIRECT FINANCIAL AID			
Aid to Aged	$ 7,595,388.00	$ (23,916.16)	$ 7,571,471.84
Aid to Blind	393,330.00	(1,567.00)	391,763.00
Aid to Families with Dependent Children--F.G.	10,292,780.00		10,292,780.00
Aid to Families with Dependent Children--U.	3,778,288.00		3,778,288.00
Aid to Children in Boarding Homes & Institutions	640,320.00	20,115.25	660,435.25
Aid to Children in Boarding Homes & Institutions--Vendor payments		575.91	575.91
Aid to Disabled	4,695,474.00		4,695,474.00
Special Shelter Payments	125,140.00		125,140.00
Cuban Refugee Program		12,973.00	12,973.00
Aid to Potentially Self-Supporting Blind		1,819.00	1,819.00
Medical Assistance	1,955,934.00		1,955,934.00
General Relief	143,000.00	23,828.93	166,828.93

Charges			Unencumbered Balance	(Memo Only) Cost Applied Over (Under)
Expenditures	Encumbrances	Total		
$ 91,789.02	$ 37.25	$ 91,826.27	$ (1,337.40)	$ (1,337.40)
24,974.39		24,974.39		
3,465.01	88.00	3,553.01	8,663.57	
109,999.00	131.00	110,130.00		
28,070.29	209.75	28,280.04		
$ 258,297.71	$ 466.00	$ 258,763.71	$ 7,326.17	$ (1,337.40)
$ 6,187,689.18	$ 17,632.72	$ 6,205,321.90	$ 43,811.33	$ (2,071.15)
$ 2,977,586.65	$ 1,005,888.19	$ 3,983,474.84	$ 221,096.14	$ (208.58)
$ 2,977,586.65	$ 1,005,888.19	$ 3,983,474.84	$ 221,096.14	$ (208.58)
$ 689,726.61	$ 2,100.75	$ 691,827.36	$ (1,687.94)	$ (1,687.94)
1,609,852.13	4,336.90	1,614,189.03	694,606.61	
$ 2,299,578.74	$ 6,437.65	$ 2,306,016.39	$ 692,918.67	$ (1,687.94)
$ 2,299,578.74	$ 6,437.65	$ 2,306,016.39	$ 692,918.67	$ (1,687.94)
$ 4,816,822.37	$ 14,321.35	$ 4,831,143.72	$ 558,763.68	$ (7,841.36)
91,743.46		91,743.46	13,735.54	
$ 4,908,565.83	$ 14,321.35	$ 4,922,887.18	$ 572,499.22	$ (7,841.36)
$ 7,255,955.39		$ 7,255,955.39	$ 315,516.45	
346,015.38		346,015.38	45,747.62	
9,236,261.15		9,236,261.15	1,056,518.85	
3,250,445.19		3,250,445.19	527,842.81	
660,435.25		660,435.25		
575.91		575.91		
4,312,901.26		4,312,901.26	382,572.74	
98,291.09		98,291.09	26,848.91	
12,973.00		12,973.00		
1,819.00		1,819.00		
1,955,934.00		1,955,934.00		
166,623.93		166,623.93	205.00	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1971

	Appropriations		
	Allowed July 1, 1969	Added (Deleted) During Year	Total Available
PUBLIC ASSISTANCE, cont.			
DIRECT FINANCIAL AID, cont.			
Burials	$ 7,150.00	$ (350.88)	$ 6,799.12
Total	$29,626,804.00	$ 33,478.05	$29,660,282.05
HOSPITAL CARE			
Scenic General Hospital	$ 4,710,604.98	$ (99.84)	$ 4,710,505.14
State Institutions	40,000.00	(6,433.30)	33,566.70
Total	$ 4,750,604.98	$ (6,533.14)	$ 4,744,071.84
OTHER PUBLIC ASSISTANCE			
Crippled Children's Services	$ 377,785.00	$ 3,370.00	$ 381,155.00
Veterans' Services	44,200.00	2,277.25	46,477.25
Total	$ 421,985.00	$ 5,647.25	$ 427,632.25
TOTAL PUBLIC ASSISTANCE FUNCTION	$40,466,465.38	$ (139,092.84)	$40,327,372.54
EDUCATION			
SCHOOL ADMINISTRATION			
Board of Education	$ 4,010.00	$ (533.37)	$ 3,476.63
Superintendent of Schools	145,337.00	(7,486.83)	137,850.17
Total	$ 149,347.00	$ (8,020.20)	$ 141,326.80
OTHER EDUCATION			
County Library	$ 788,004.00	$ 21,992.82	$ 809,996.82
Agricultural Extension	92,097.34	(1,059.79)	91,037.55
Special Public Library Services Grant		20,000.00	20,000.00
Total	$ 880,101.34	$ 40,933.03	$ 921,034.37
TOTAL EDUCATION FUNCTION	$ 1,029,448.34	$ 32,912.83	$ 1,062,361.17
RECREATION			
RECREATION FACILITIES			
Parks	$ 239,132.96	$ (2,922.05)	$ 236,210.91
Recreation	37,116.00		37,116.00
Veterans' Rent	2,160.00	(427.50)	1,732.50
Total	$ 278,408.96	$ (3,349.55)	$ 275,059.41
TOTAL RECREATION FUNCTION	$ 278,408.96	$ (3,349.55)	$ 275,059.41
DEBT SERVICE			
BOND AND INTEREST REDEMPTION			
Bond Redemption	$ 210,000.00		$ 210,000.00
Interest Paid	66,190.00		66,190.00
Total	$ 276,190.00		$ 276,190.00
TOTAL DEBT SERVICE FUNCTION	$ 276,190.00		$ 276,190.00
APPROPRIATION FOR CONTINGENCIES	$ 877,688.00	$ (275,473.30)	$ 602,214.70
GRAND TOTAL	$62,383,261.23	$ (229,919.51)	$62,153,341.72

Expenditures	Encumbrances	Total	Unencumbered Balance	(Memo Only) Cost Applied Over (Under)
$ 6,799.12		$ 6,799.12	$	
$27,305,029.67		$27,305,029.67	$ 2,355,252.38	
$ 4,506,158.03	$ 51,252.60	$ 4,557,410.63	$ 153,094.51	$ 17,030.33
33,566.70		33,566.70		
$ 4,539,724.73	$ 51,252.60	$ 4,590,977.33	$ 153,094.51	$ 17,030.33
$ 266,497.88	$ 84.60	$ 266,582.48	$ 114,572.52	
46,477.25		46,477.25		
$ 312,975.13	$ 84.60	$ 313,059.73	$ 114,572.52	
$37,066,295.36	$ 65,658.55	$37,131,953.91	$ 3,195,418.63	$ 9,188.97
$ 3,401.03	$ 75.60	$ 3,476.63		
137,386.02	464.15	137,850.17		
$ 140,787.05	$ 539.75	$ 141,326.80		
$ 789,488.27	$ 20,469.74	$ 809,958.01	$ 38.81	
90,852.01	185.54	91,037.55		
8,893.23	1,044.75	9,937.98	10,062.02	
$ 889,233.51	$ 21,700.03	$ 910,933.54	$ 10,100.83	
$ 1,030,020.56	$ 22,239.78	$ 1,052,260.34	$ 10,100.83	
$ 232,905.47	$ 3,305.44	$ 236,210.91	$	
37,116.00		37,116.00		
1,732.50		1,732.50		
$ 271,753.97	$ 3,305.44	$ 275,059.41		
$ 271,753.97	$ 3,305.44	$ 275,059.41		
$ 210,000.00	$	$ 210,000.00		
80,702.50		80,702.50	(14,512.50)	
$ 290,702.50		$ 290,702.50	$ (14,512.50)	
$ 290,702.50	$	$ 290,702.50	$ (14,512.50)	
			$ 602,214.70	
$53,525,600.36	$ 2,360,657.44	$55,886,257.80	$ 6,267,083.92	$ 275,304.86

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES--COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1971

	Appropriations		
BREAKDOWN BY FUND	Allowed July 1, 1970	Added (Deleted) During Year	Total Available
General	$57,766,380.67	$(252,819.51)	$57,513,561.16
Road	4,224,358.98	2,900.00	4,227,258.98
Debt Service	276,190.00		276,190.00
County Fire Service	104,115.00		104,115.00
Fish and Game	12,216.58		12,216.58
Litter Cleanup			
Special Public Library		20,000.00	20,000.00
GRAND TOTAL	$62,383,261.23	$(229,919.51)	$62,153,341.72

*See Auditor's Exhibit II, Schedule A

Expenditures	Encumbrances	Total	Unencumbered Balance	(Memo Only) Cost Applied Over (Under)
$50,129,724.31	$1,353,636.50	$51,483,360.81	$6,030,200.35*	$275,513.44
2,981,315.65	1,005,888.19	3,987,203.84	240,055.14*	(208.58)
290,702.50		290,702.50	(14,512.50)*	
111,499.66		111,499.66	(7,384.66)*	
3,465.01	88.00	3,553.01	8,663.57*	
8,893.23	1,044.75	9,937.98	10,062.02*	
$53,525,600.36	$2,360,657.44	$55,886,257.80	$6,267,083.92	$275,304.86

WORKING CAPITAL FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1971

ASSETS	Total	Data Processing	Motor Pool Scenic Shop	Telephone System	Central Services	Road Equipment Morgan Shop
Cash in Treasury: (1)						
Operating Capital	$ 62,535.42	$28,046.70	$ 47,080.44		$(1,413.78)	$ (11,177.94)
Equipment Replacement	193,419.21		7,684.37		3,314.43	182,420.41
Accounts Receivable	129.60	129.60				
Inventory--Materials and Supplies	74,378.48		10,809.18		37,358.48	26,210.82
Structures and Improvements	61,733.27		61,733.27			
Reserve for Depreciation	(24,202.59)		(24,202.59)			
Equipment	2,216,022.95	11,611.57	764,581.19		65,329.92	1,374,500.27
Reserve for Depreciation	(1,339,831.59)	(4,364.00)	(356,444.86)		(30,179.74)	(948,842.99)
Total Assets	$1,244,184.75	$35,423.87	$511,241.00		$74,409.31	$ 623,110.57
LIABILITIES AND EQUITIES						
Accounts Payable	$ 244.63		$ 244.63			
Fund Balance:						
Contributed Assets--July 1, 1970	$ 960,228.02	$15,871.88	$289,544.10	$ 780.45	$51,399.89	$ 602,631.70
Fund Balance Adjustments Not Reflected in)	(780.45)*			(780.45)*		
Operations (2))	40,284.22		38,916.47		1,367.75	
Contributed Assets--June 30, 1971	$ 999,731.79	$15,871.88	$328,460.57		$52,767.64	$ 602,631.70
Retained Earnings--July 1, 1970	$ 239,870.99	$18,870.79	$170,155.29	$ 374.81	$29,975.91	$ 20,494.19
Net Income (Loss) 1970-71 (2)	7,764.67	681.20	12,380.51		(8,334.24)	3,037.20
Fund Balance Adjustments Not Reflected in Operations (2)	(3,427.33)			(374.81)		(3,052.52)
Retained Earnings--June 30, 1971	$ 244,208.33	$19,551.99	$182,535.80		$21,641.67	$ 20,478.87
Total Liabilities and Equities	$1,244,184.75	$35,423.87	$511,241.00		$74,409.31	$ 623,110.57

(1) See Auditor's Exhibit III, Schedule A
(2) See Auditor's Exhibit III, Schedule B through F
* Closing fund entry (not included in General Fund adjustment--Auditor's Exhibit II, Schedule B)

WORKING CAPITAL FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants	Treasurer's Balance June 30, 1971
WORKING CAPITAL REVOLVING	$	$	$ 817,427.54	$817,265.39	$ 162.15	$	$199,534.44	$199,534.44
Working Capital:								
Data Processing	27,115.70	18,418.17	232,576.90		250,064.07	28,046.70		28,046.70
Scenic Shop	58,750.80	2,292.45	287,651.04		293,929.48	54,764.81		54,764.81
Telephone		236.27	274,966.62		275,202.89			
Central Services	20,636.60	382.42	147,403.34		166,521.71	1,900.65		1,900.65
Morgan Shop	150,105.52	409.41	319,597.48		298,869.94	171,242.47		171,242.47
Total	$256,608.62	$21,738.72	$2,079,622.92	$817,265.39	$1,284,750.24	$255,954.63	$199,534.44	$455,489.07

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

AUDITOR'S EXHIBIT III
SCHEDULE B

SCHEDULE B-1 — DATA PROCESSING

INCOME		
Charges to Departments	$224,243.84	
Other Income	18,418.17	
Total		$242,662.01
EXPENSES		
Salaries and Wages	$138,589.02	
Retirement	16,009.19	
Employee Group Insurance	1,881.00	
Communications	1,567.92	
Janitorial Services	1,838.04	
Insurance	1,204.37	
Maintenance--Equipment	350.51	
Office Supplies	9,284.05	
Postage	74.58	
Rents and Leases--Equipment	69,676.76	
Transportation, Travel and Cartage	761.37	
Depreciation (current year)	744.00	
Total		241,980.81
NET INCOME (or Loss)		$ 681.20

SCHEDULE B-2 — DATA PROCESSING
ANALYSIS OF CASH BALANCE

CASH IN TREASURY--Balance July 1, 1970			$ 27,115.70
Add: Charges to Departments for Operations		$224,243.84	
Other Income		18,418.17	242,662.01
			269,777.71
Less: Expenses, Schedule B (1)		$241,980.81	
Adjustments: Depreciation		(744.00)	
Equipment Purchased		494.20	
Net Cash Expended			241,731.01
CASH IN TREASURY--Balance June 30, 1971			$ 28,046.70

SCHEDULE B-3 — DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment		Depreciation
	Additions	Deletions	Reserve
BALANCE--July 1, 1970	$11,288.97		$3,662.00
Add: Purchases	494.20		
Current Year Depreciation			$ 744.00
Less: Transferred to Other Fund		171.60	(42.00)
Totals	$ 494.20	$171.60	$ 702.00
BALANCE--June 30, 1971	$11,611.57		$4,364.00

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE C-1 — MOTOR POOL - SCENIC SHOP

INCOME			
Charges to Departments:			
Operations		$211,660.48	
Equipment Replacement		75,990.56	
Other Income		2,217.51	
Gain on Disposal of Fixed Assets		---	
Total			$289,868.55
EXPENSES			
Salaries and Wages		$ 54,451.78	
Retirement		6,808.04	
Employee Group Insurance		660.00	
Clothing and Personal Supplies		22.83	
Communications		524.07	
Household Expense		318.18	
Insurance		1,837.28	
Maintenance - Equipment		316.30	
Maintenance - Structures and Grounds		538.76	
Office Supplies		380.31	
Reference Books		48.25	
Professional and Specialized Services		12.00	
Data Processing Service		1,635.88	
Small Tools and Instruments		1,088.63	
Materials--Inventory July 1, 1970	$ 10,375.65		
Add: Purchases 1970-71	141,387.00		
	$151,762.65		
Less: Inventory June 30, 1971	10,809.18	140,953.47	
Transportation and Travel		559.02	
Utilities		2,359.25	
Depreciation--Buildings and Improvements		1,363.94	
Depreciation--Equipment		63,610.05	
Total			$277,488.04
NET INCOME			$ 12,380.51

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

MOTOR POOL--SCENIC SHOP
ANALYSIS OF CASH BALANCES

SCHEDULE C-2

CASH IN TREASURY

OPERATING CAPITAL--Balance July 1, 1970		$ 45,905.40
Add: Charges to Departments for Operations	$211,660.48	
Other Income	2,217.51	213,877.99
		$259,783.39
Less: Expenses, Schedule C-1	$277,488.04	
Adjustments: Depreciation	(64,973.99)	
Accounts Payable	(244.63)	
Inventory	433.53	
Net Cash Expended		$212,702.95
OPERATING CAPITAL--Balance June 30, 1971		$ 47,080.44
EQUIPMENT REPLACEMENT--Balance July 1, 1970		$ 12,845.40
Add: Charges to Departments for Replacement		75,990.56
		88,835.96
Less: Equipment Purchases		81,151.59
EQUIPMENT REPLACEMENT--Balance June 30, 1971		$ 7,684.37

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE C-3

MOTOR POOL--SCENIC SHOP
EQUIPMENT ANALYSIS

	Equipment Additions	Equipment Deletions	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposal	Fund Balance Adjustment* Contributed Assets	Fund Balance Adjustment* Retained Earnings
BALANCES--July 1, 1970	$644,444.03		$292,765.71				
PURCHASES:							
Shop Equipment	$ 101.70						
Trucks and Autos	81,049.89						
Total	$ 81,151.59						
OTHER ACQUISITIONS:							
Shop Equipment Contributed by Other Funds	200.00		$ 100.00			$ 100.00	
Vehicles Contributed by Other Funds	(4)13,523.75					13,523.75	
Special Department Vehicles	25,292.72					25,292.72	
Total	$ 39,016.47					$38,916.47	
DELETIONS:							
Shop Equipment (Junked)		$30.90	(30.90)				
Total Deletions		$30.90					
CURRENT YEAR DEPRECIATION			63,610.05				
BALANCES--June 30, 1971	$764,581.19		$356,444.86				

* Not reflected in current operations.

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE D-1 — TELEPHONE SYSTEM*

INCOME		
Charges to Departments		$210,150.60
EXPENSES		
Salaries and Wages	$ 62,219.12	
Retirement	2,677.04	
Employee Group Insurance	396.00	
Communications	143,420.76	
Insurance	526.70	
Maintenance--Equipment	92.09	
Office Expense	536.88	
Data Processing Services	122.41	
Publication and Legal Notices	159.60	
Total		210,150.60
NET INCOME		$ -0-

SCHEDULE D-2 — TELEPHONE SYSTEM EQUIPMENT ANALYSIS

	Equipment Additions	Equipment Deletions
BALANCE--July 1, 1970	$ 1,155.26	
Less: Written Off		$ 1,155.26
BALANCE--June 30, 1971	$ -0-	

* Combined with Purchasing department effective June 30, 1971

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE E-1

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$105,452.04	
Printing, Inserting and Postage		33,766.05	
Messenger Service		6,872.04	
Other Income		382.42	
Total			$146,472.55
EXPENSES			
Salaries and Wages		$ 42,908.62	
Retirement		5,513.13	
Employee Group Insurance		781.00	
Communications		839.23	
Janitorial Services		3,267.18	
Insurance		537.16	
Maintenance--Equipment		3,950.07	
Maintenance--Structures and Grounds		480.38	
Office Expense		2,159.35	
Rents and Leases--Equipment		348.72	
Inventory--July 1, 1970	$ 30,820.05		
Purchases	95,289.62		
	126,109.67		
Less Inventory--June 30, 1971	37,358.48	88,751.19	
Transportation and Travel		453.60	
Depreciation		4,817.16	
Total			$154,806.79
NET INCOME (or Loss)			$ (8,334.24)

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

CENTRAL SERVICES
ANALYSIS OF CASH BALANCES

SCHEDULE E-2

CASH IN TREASURY

OPERATING CAPITAL--Balance July 1, 1970			$ 13,458.89
Add: Charges to Departments for Operations		$141,272.97	
Other Income		382.42	141,655.39
			$155,114.28
Less: Expenses, Schedule E-1		$154,806.79	
Adjustments: Depreciation		(4,817.16)	
Inventory		6,538.43	
Net Cash Expended			$156,528.06
OPERATING CAPITAL--Balance June 30, 1971			$ (1,413.78)
EQUIPMENT REPLACEMENT--Balance July 1, 1970			$ 7,177.71
Add: Charges for Replacement (Depreciation)			4,817.16
			$ 11,994.87
Less: Expenditures for Equipment			8,680.44
EQUIPMENT REPLACEMENT--Balance June 30, 1971			3,314.43

CENTRAL SERVICES
EQUIPMENT ANALYSIS

SCHEDULE E-3

	Equipment		Depreciation	Fund Balance Adjustment*	
	Additions	Deletions	Reserve	Contributed Assets	Retained Earnings
BALANCE--July 1, 1970	$54,220.80		$24,301.69		
Add: Purchases	8,680.44				
Current Year Depreciation			4,817.16		
Donated Equipment	3,281.41		1,751.41	1,530.00	
From Salvage	437.75		300.00	137.75	
Less: To Salvage		1,290.48	(990.48)	(300.00)	
Total	$12,399.60	$1,290.48	$ 5,878.09	$1,367.75	
BALANCE--June 30, 1971	$65,329.92		$30,179.74		

* Not reflected in current operations.

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE F-1 — ROAD EQUIPMENT--MORGAN SHOP

INCOME			
Charges to Departments:			
Operations	$229,292.22		
Equipment Replacement (Current Year Depreciation)	78,925.43	$308,217.65	
Other Income		321.91	
Gain on Disposal--Fixed Assets		---	
Total			$308,539.56
EXPENSES			
Salaries and Wages		$ 70,582.03	
Retirement		8,543.11	
Employee Group Insurance		990.00	
Clothing and Personal Supplies		14.21	
Communications		153.75	
Household Expense		1,075.38	
Insurance		2,203.73	
Maintenance--Equipment		1,009.42	
Maintenance--Structures and Grounds		808.21	
Diesel Fuel Use Tax		1,622.87	
Office Expense		11.01	
Rents and Leases--Equipment		388.50	
Small Tools and Instruments		1,152.62	
Transportation and Travel		464.31	
Depreciation		78,925.43	
Materials--Inventory--July 1, 1970	$ 26,407.29		
Add: Purchases	133,029.47		
	159,436.76		
Less: Inventory--June 30, 1971	26,210.82	133,225.94	
Utilities		4,098.51	
Total			$305,502.36
NET INCOME (OR LOSS)			$ 3,037.20

WORKING CAPITAL FUEL
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

ROAD EQUIPMENT--MORGAN SHOP
ANALYSIS OF CASH BALANCES

SCHEDULE F-2

CASH IN TREASURY

OPERATING CAPITAL--Balance July 1, 1970			$(14,318.78)
Add: Charges to Department for Operations		$229,292.22	
Other Income		321.91	
Total Forward			$229,614.13
Less: Expenses, Schedule F-1		305,502.36	
Adjustments:	Inventory	(196.47)	
	Depreciation	(78,925.43)	
	Accounts Payable	92.83	
Net Cash Expended			226,473.29
OPERATING CAPITAL--Balance June 30, 1971			$(11,177.94)
EQUIPMENT REPLACEMENT--Balance July 1, 1970			$164,424.30
Add: Current Year Depreciation			78,925.43
Total Forward			$243,349.73
Less: Equipment Acquisition--Total Cost			60,929.32
EQUIPMENT REPLACEMENT--Balance June 30, 1971			$182,420.41

WORKING CAPITAL FUND
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE F- 3

ROAD EQUIPMENT--MORGAN SHOP
EQUIPMENT ANALYSIS

	Equipment		Depreciation	Received	Fund Balance Adjustment*	
	Purchases	Disposals	Reserve	on Trade-In	Contributed Assets	Retained Earnings
BALANCE--July 1, 1970	$1,337,612.91		$890,907.00			
Purchases:						
Shop Equipment	$ 400.60					
Rental Equipment	62,528.72					
Total	$ 62,929.32					
Disposals:						
Shop Equipment Written Off		82.40	(82.40)			
Rental Equipment Written Off		1,714.65	(1,662.13)			(52.52)
Rental Equipment Traded In		24,244.91	(19,244.91)	2,000.00		(3,000.00)
Total		26,041.96				(3,052.52)
Current Year Depreciation			78,925.43			
BALANCE--June 30, 1971	$1,374,500.27		$948,842.99			

* Not reflected in current operations

ENTERPRISE FUND
GEER ROAD SANITARY LANDFILL
BALANCE SHEET
JUNE 30, 1971

ASSETS			
CURRENT ASSETS:			
Cash (Schedule B)		$ 14,464.16	
Imprest Cash		100.00	
Accounts Receivable		19,044.48	
Total Current Assets			$ 33,608.64
FIXED ASSETS:			
Land (165.394 acres total)			
Purchased (51.65 acres)	87,813.50		
Optioned (113.744 acres)	$193,365.00	$281,178.50	
Structures and Improvements		84,078.29	
Office Equipment (Schedule C)		627.33	
Total Fixed Assets			$365,884.12
RESERVES:			
Allowance for Amortization and Depreciation			
Land		$(16,000.00)	
Structures and Improvements		(4,800.00)	
Administrative Equipment			
Total Reserves			(20,800.00)
OTHER DEFERRED DEBITS			
Equipment Lease			213,216.15
TOTAL ASSETS			$591,908.91
LIABILITIES AND EQUITIES			
CURRENT LIABILITIES:			
Customers' Deposits		$ 225.00	
Accounts Payable		335.88	
Capital Advance--From County	$ 10,000.00		
--From City	10,000.00	20,000.00	
Total Current Liabilities			$ 20,560.88
LONG-TERM LIABILITIES:			
Contracts Payable			
Due County--For Land Purchase	$ 43,906.75		
--For Structures and Improvements	42,039.18	$ 85,945.93	
Due City--For Land Purchase	$ 43,906.75		
--For Structures and Improvements	42,039.11	85,945.86	
For Future Option--Land		193,365.00	
Equipment Contract Payable		209,149.50	
Total Long-Term Liabilities			$574,406.29
RETAINED EARNINGS: (Schedule A)			
Revenues to Date		$107,182.52	
Expenses to Date		110,240.78	
Total Retained Earnings (deficit)			(3,058.26)
TOTAL LIABILITIES AND EQUITIES			$591,908.91

ENTERPRISE FUND
GEER ROAD SANITARY LANDFILL
(Opened November 2, 1970)
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE A

OPERATING REVENUES	$107,182.52
OPERATING EXPENSES BEFORE DEPRECIATION:	
Salaries and Wages--Regular	$ 28,565.99
Salaries and Wages--Extra	350.46
Retirement	2,422.35
O.A.S.D.I.	1,312.54
Group Insurance	429.00
Gasoline, Fuel and Oil	2,301.22
Insurance	738.42
Office Expense	1,671.83
Operating Supplies	566.11
Professional Services	
P/W-Engineering (W.O. No. 8002)	2,936.35
P/W-Road (W.O. No. 8001)	5,994.80
Printing and Publication	18.51
Rents and Leases	
Morgan Shop Equipment (W.O. No. 8000)	19,367.15
Other	16,943.65
Repairs and Maintenance	3,743.93
Travel and Meetings	195.34
Utilities	1,064.08
Miscellaneous	819.05
TOTAL OPERATING EXPENSES (Before Amortization)	$ 89,440.78
NET OPERATING PROFIT BEFORE AMORTIZATION (Loss)	$ 17,741.74
AMORTIZATION	20,800.00
NET OPERATING PROFIT (or Loss)	$ (3,058.26)

SCHEDULE B

ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
Geer Rd. Sanitary Landfill	--	$97,583.07	$11,130.43	$30,144.19	$64,105.15	$14,464.16	$6,902.38	$21,366.54

SCHEDULE C

GEER ROAD SANITARY LANDFILL
EQUIPMENT ANALYSIS

	Additions	Deletions
Balance, July 1, 1970	--	
Purchases	$627.33	
Balance, June 30, 1971	$627.33	

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1971

ASSETS	
Cash in Treasury	$697,764.03
Bonds Authorized--Unissued	none
Total	$697,764.03
LIABILITIES AND EQUITIES	
Fund Balance--Available (1)	$697,764.03
Reserve for Unissued Bonds	none
Total	$697,764.03

RECONCILIATION OF CASH BALANCE
SCHEDULE A

Cash Balance July 1, 1970	Receipts and Transfers In	Disbursements and Transfers Out	Auditor's Cash Balance June 30, 1971	Outstanding Warrants	Treasurer's Cash Balance June 30, 1970
$31,398.57	$700,000.00	$33,634.54	$697,764.03		$697,764.03

(1) See Auditor's Exhibit V, Schedule B

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH THE FISCAL YEAR ENDED JUNE 30, 1971

SCHEDULE B

Amount Appropriated		$5,000,000.00
Less: Unsold Bonds		300,000.00
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$3,968,601.43	
Expenditures for Fiscal Period Ending June 30, 1971	33,634.54	
Total		4,002,235.97
Unencumbered Bond Appropriations		$ 697,764.03

STATEMENT OF BONDED INDEBTEDNESS

SCHEDULE C

	Amount of Issue	Redeemed to June 30, 1971	Outstanding June 30, 1971	Redemptions 1970-71	Year of Issue	Year of Maturity	Bonds Payable
Bridge and Courthouse	$2,500,000	$1,565,000	$ 935,000	$ 85,000	1957	1982	June 15
Bridge	1,000,000	670,000	330,000	30,000	1958	1982	June 15
Bridge	1,000,000	605,000	395,000	45,000	1961	1982	June 15
Bridge	1,000,000	500,000	500,000	50,000	1963	1982	June 15
Bridge	700,000		700,000		1971	1982	June 15
Total	$6,200,000	$3,340,000	$2,860,000	$210,000			

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In	Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
SUSPENSE ACCOUNTS								
Unapportioned:								
Tax Collections	$368,780.02	$45,611,559.04	$ 5,267,066.34	$ 16,761.72	$50,640,922.17	$589,721.51	$ 104.07	$ 589,825.58
Interest on Bank Accounts	174,843.27	787,545.56			670,352.17	292,036.66		292,036.66
Interest on Securities	176,420.15	326,588.68			412,859.06	90,149.77		90,149.77
Trailer Registration Fees		150,785.29			150,785.29			
In Lieu Tax		179,521.82			179,521.82			
Highway Property Rentals		8,247.30			8,247.30			
Bus. Inv. Tax Relief		1,739,152.01			1,739,152.01			
Homeowners' Prop. Tax Relief		2,397,555.00			2,397,555.00			
Total	$720,043.44	$51,200,954.70	$5,267,066.34	16,761.72	$56,199,394.82	$971,907.94	$ 104.07	$ 972,012.01
CLEARING ACCOUNTS								
County Payroll		84.00	14,642,298.79	14,641,549.63	833.16		1,264,933.76	$1,264,933.76
Jury Fees			15,078.82	15,078.82			11,399.06	11,399.06
Welfare and Security			25,899,327.50	25,899,327.50			218,029.34	218,029.34
Total	$	$ 84.00	$40,556,705.11	$40,559,955.95	$ 833.16	$	$1,494,362.16	$1,494,362.16
TOTAL	$720,043.44	$51,201,038.70	$45,823,771.45	$40,572,717.67	$56,200,227.98	$971,907.94	$1,494,466.23	$2,466,374.17

TRUST & AGENCY FUNDS

T R U S T F U N D S

ABSENT HEIRS: Funds willed to heirs who cannot be located. After one year, monies are forwarded to the State of California.

COUNTY CLERK SPECIAL: Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK--SUPERIOR COURT: Trust deposits in connection with Superior Court action and disbursed by order of a Superior Court Judge.

EMPLOYEES' DEPOSITS: Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT: Amounts contributed by employer and employee to the County Retirement System.

FARM AND HOME ADVISOR'S RESEARCH: Cash grants received to support and facilitate problem-solving research.

FILING FEES: Filing fees collected by County departments and accumulated for monthly disbursements to court rendering judgment.

HOSPITAL PATIENTS' REVOLVING: Depository for the funds of the patients in Scenic General Hospital.

INCORPORATED CITIES: Taxes and Court Fines collected for incorporated cities. Remitted monthly.

JUSTICE COURT SPECIAL: Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY: Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL: Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR: Estate funds handled by Public Administrator in certain cases where an executor has not been named.

PUBLIC GUARDIAN: Funds from various sources credited to the separate accounts of persons who have been placed under the care of the Public Guardian by court order. The funds are controlled by the Public Guardian and used for the benefit of the individuals involved.

REFUNDABLE ERRONEOUS TAXES: Taxes determined to have been paid in error by reason of erroneous assessed values. Accumulated prior to refund.

SALES TAX: Accumulation of the sales and use tax liability of the County. Remitted to the State quarterly.

STATE INHERITANCE TAX: Accumulation of inheritance taxes. Remitted to the State.

STATE TAX REDEMPTION FEES: Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING: Fines, forfeitures, and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR--VARIOUS: Monies collected by the Tax Collector and held for future disposition.

"WELFARE" TRUST FUNDS: Funds advanced by the Federal and State Governments for the operation of Welfare programs and held in trust until actual expenditures are determined.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
Absent Heirs	$ 1,775.72	$ 21,131.05	$
Children's Foster Care		255.68	
County Clerk--Special	1,505.00	9,653.50	
County Clerk--Superior Court	190,288.11	272,114.83	
Criminal Justice	1,078.50	25,147.12	1,453.76
Employees' Deposits	9.36	253.37	
Employees Retirement	173,027.86	1,823,719.12	1,117,130.00
Employees' Social Security	329,246.33	579,349.14	589,285.95
Employees' Withholding Tax		1,011,676.10	
Farm and Home Advisor's Research	1,979.57	3,100.00	
Filing Fees		91.75	
Food Stamp Trust		500,124.85	
Food Stamp Refund	(18.00)	54.00	
Hospital Patients' Trust Revolving	3,416.24	9,352.94	
Hospital Research	8,199.08		
Justice Court Special	9,320.69	105,532.57	
Law Library	62,676.10	22,827.50	4,277.86
Library Memorial	91.92	156.85	
Library Users' Trust		30.00	
Medical Care	1,423.17	56.60	
Medical Overpayment	70,824.21	102,335.76	
Miscellaneous Trusts	9,242.16	8,848.03	
Municipal Court Special	40,025.73	193,778.30	
Parks and Recreation	1,075.00	2,100.00	25.00
Public Administrator--Feldman	35,310.64	4,795.91	
Public Works Building		750.00	
Road	69,176.15	42,376.05	
Sales Tax	575.14	2,254.71	2,832.40
State Inheritance Tax	3,208.10	717,746.27	
State Tax Redemption Fees	228.00	1.50	2,257.50
State Trust Clearing	100.00	238,871.50	
Tax Collector--Advance Payments	10.06		
Tax Collector--Duplicate Payments	186.88		
Tax Collector--Recording Fees		918.00	
Tax Deeded Land Rental	227.56	3,207.50	
United Crusade--Howard Center	750.00	9,000.00	
Water and Sewer Study	19,460.00		
Wefare Administration	386,062.95	2,946,889.08	790.04
Welfare and Security	1,583,413.63	21,657,761.85	1,424.15
Incorporated Cities		464,341.37	2,793,417.77
Livestock Indemnity		3,681.00	
Mental Health Study		19,500.00	
Public Administrator--Kelsay	3,787.26	5,518.11	
Public Guardian	12,479.72	53,024.58	
Refund of Taxes			180,508.98
Special Public Health		58,658.00	
Tax Deeded Land--Sales	173.50	297.50	
Modified Payments			
Total	$ 3,020,336.34	$30,921,281.99	$ 4,693,403.41

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 3,248.25	$	$ 19,658.52	$	$ 19,658.52
		255.68		255.68
9,806.00	44.00	1,308.50	46.00	1,354.50
324,758.34	15.96	137,628.64	2,162.65	139,791.29
	25,426.74	2,252.64		2,252.64
260.39		2.34		2.34
2,970,170.17		143,706.81	163,943.15	307,649.96
1,086,515.45	794.18	410,571.79	.11	410,571.90
492,425.73		519,250.37		519,250.37
	1,466.85	3,612.72		3,612.72
91.75			7.00	7.00
499,361.50		763.35		763.35
226.00		(190.00)		(190.00)
10,460.64	85.42	2,223.12	313.34	2,536.46
1,542.40		6,656.68		6,656.68
98,548.99	53.30	16,250.97	2,760.00	19,010.97
12,157.42	5,510.25	72,113.79	1,228.33	73,342.12
90.57		158.20	10.00	168.20
30.00			10.00	10.00
56.60		1,423.17		1,423.17
		173,159.97		173,159.97
8,549.12	243.06	9,298.01	563.03	9,861.04
193,696.09	15.50	40,092.44	5,170.50	45,262.94
2,025.00		1,175.00	25.00	1,200.00
28,073.60		12,032.95	118.93	12,151.88
		750.00		750.00
35,957.66	684.65	74,909.89	1,290.00	76,199.89
4,896.13		766.12		766.12
688,044.05	18,473.78	14,436.54	100.00	14,536.54
1,143.75	1,423.75	(80.50)		(80.50)
238,971.50			12.00	12.00
		10.06		10.06
177.10		9.78		9.78
918.00			98.00	98.00
	3,123.98	311.08		311.08
20.25	2,229.75	7,500.00		7,500.00
5,560.00		13,900.00		13,900.00
	2,368,107.73	965,634.34		965,634.34
	21,356,680.17	1,885,919.46		1,885,919.46
3,257,759.14				
	3,681.00			
19,500.00				
9,305.37				
65,441.30	63.00			
180,508.98				
	58,658.00			
8.97	462.03			
(.19)	.19			
$10,250,306.02	$23,847,243.29	$ 4,537,472.43	$ 177,858.04	$ 4,715,330.47

SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for fifteen lighting districts, three maintenance districts, one sanitation district, and six storm drain districts. All other special districts, including fire, cemetery, hospital, community service, mosquito, and sanitary have their own boards of commissioners or trustees.

The community services district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.

S P E C I A L D I S T R I C T D I S B U R S E M E N T S

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
CEMETERY DISTRICTS			
Hills Ferry--Maintenance and Operation	$ 24,986.54	$ 20,792.95	$ 13,161.77
Hills Ferry--Endowment	326.39	16.74	
Knights Ferry	6,811.46	400.00	1,075.74
Patterson--Maintenance and Operation	46,287.74	6,066.40	15,939.32
Patterson--Endowment	9,571.19	1,927.29	
COMMUNITY SERVICES DISTRICTS			
Denair Community Services			8,171.14
Denair Sewer Bonds	2,580.21		7,320.06
Grayson Community Services			1,569.63
Highway Village Community Services	4,395.57	130.80	5,610.21
Keyes Water Construction		315,000.00	
Keyes Water Revenue Bonds			4,256.85
Keyes Water General Fund			
Keyes Sewer General Fund--Sewer & Lighting--M & O	209.62	470.90	23,675.95
Keyes Sewer Bond	2,093.07		4,539.22
Keyes Sewer Revenue Bonds Redemption	1,000.00		5,552.49
Keyes Sewer Revenue Debt Services Reserve	6,326.46		1,110.49
Keyes Sewer Surplus Revenue	5,770.02		6,129.98
Keyes Sewer Deposits	4,840.00	90.00	
Keyes Community Services Water Revenue		5,541.05	
Keyes Community Services Water System--M & O			1,315.68
Keyes Community Services Sewer Revenue		26,696.75	
Knights Ferry Community Service		2,000.00	
Waterford Community Service	31,505.07	16,014.29	4,851.61
Waterford Community Bond and Interest	54,435.96		13,162.83
Westley Community Services		130.00	924.61
FIRE DISTRICTS			
Burbank-Paradise	21,457.48	417.18	17,633.65
Ceres	31,345.37		13,797.07
Denair	9,450.39	281.18	17,231.50
Empire	131,310.58	402.91	272,738.67
Hughson	15,668.16	669.43	28,039.77
Industrial	85,838.24	11,505.54	48,543.08
Keyes	17,802.49	468.75	15,279.48
McHenry-Dry Creek	15,998.87	725.71	33,373.71
Montpellier	10,619.32	214.78	7,273.58
Mountain View	22,066.92	77.24	14,092.47
Oakdale	33,846.08	101.11	29,954.41
Riverbank	54,350.18	528.04	80,240.72
Salida	19,685.59	673.44	51,320.85
Turlock	13,179.15	892.80	34,475.11
Valley Home	5,745.12	40.56	8,935.72
Waterford-Hickman Fire	12,313.27	1,788.30	12,969.79
Westport	30,870.60	177.84	11,826.56
West Stanislaus	62,368.20	820.73	38,121.26
Woodland Avenue	20,728.47	261.70	31,258.47

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 34,273.77	$	$ 24,667.49	$ 2,237.96	$ 26,905.45
		343.13		343.13
467.02		7,820.18	135.00	7,955.18
17,599.75		50,693.71	1,956.39	52,650.10
		11,498.48		11,498.48
8,171.14				
7,312.50		2,587.77		2,587.77
		1,569.63		1,569.63
7,718.26		2,418.32	355.87	2,774.19
288,686.52		26,313.48		26,313.48
	31.48	4,225.37		4,225.37
			544.69	544.69
23,924.21		432.26	1,892.23	2,324.49
4,682.49		1,949.80	1,323.49	3,273.29
5,552.49		1,000.00	1,758.61	2,758.61
		7,436.95		7,436.95
	4,400.00	7,500.00		7,500.00
		4,930.00		4,930.00
	5,541.05			
1,315.68				
	26,696.75			
		2,000.00		2,000.00
22,707.26		29,663.71		29,663.71
13,082.50		54,516.29	950.00	55,466.29
10.09		1,044.52		1,044.52
20,883.04		18,625.27	986.71	19,611.98
12,698.07		32,444.37	10.00	32,454.37
11,583.64		15,379.43	343.03	15,722.46
198,901.69		205,550.47	9,622.10	215,172.57
34,928.12		9,449.24	173.85	9,623.09
123,907.66		21,979.20	5,597.68	27,576.88
7,305.55	949.43	25,295.74	37.60	25,333.34
32,248.09		17,850.20	2,649.06	20,499.26
3,947.54		14,160.14	19.58	14,179.72
13,924.64		22,311.99	649.41	22,961.40
33,737.04		30,164.56		30,164.56
73,422.27		61,696.67	5,782.25	67,478.92
44,556.92		27,122.96	3,260.16	30,383.12
29,319.51		19,227.55	907.93	20,135.48
5,811.69		8,909.71		8,909.71
9,081.59	5,893.20	12,096.57	45.00	12,141.57
6,434.41		36,440.59	11.78	36,452.37
61,329.30		39,980.89	3,495.17	43,476.06
31,805.47		20,443.17	1,361.45	21,804.62

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
HOSPITAL DISTRICTS			
Oak Valley	$	$	$ 86,150.43
Patterson			40,067.45
Patterson Hospital Bond	21,094.80		20,104.28
West Side	455.66	29,138.19	11,128.04
LEVEE DISTRICT			
Lower San Joaquin			387.26
LIGHTING DISTRICTS			
Airport Neighborhood	5,451.00	49.00	10,697.29
Crows Landing	514.47		894.29
Denair	724.32		1,411.83
Empire	2,321.10	499.00	2,427.89
Fairview Tract	929.97		1,288.04
Hartman Highlands	221.74		72.34
Hughson	650.67		1,190.29
Kingsbury Park Light District	148.58		306.32
Monterey Park	265.30		424.88
Olympic Tract			2,275.79
Richland Tract	603.79		849.30
Salida	2,328.91	216.00	2,750.04
Sherwood Forest No. 1	502.19		319.21
Sherwood Forest No. 2	352.54		365.97
Sunset Oaks	178.20		133.84
Sylvan Village No. 2	18.47		454.17
Waterford	2,351.33		2,648.03
MOSQUITO ABATEMENT DISTRICTS			
East Side	164,337.30	29,860.94	311,956.28
Turlock	141,191.48	17,809.67	207,732.58
RECLAMATION DISTRICT			
No. 2063	1,037.38	934.52	9,457.98
No. 2091	2,840.27	549.09	8,448.37
SANITATION DISTRICTS			
Empire	6,638.72	14,598.33	8,082.25
Empire Bond Clearing	441.10	671.08	
Fair Tract	470.68		3,844.21
Hughson	26,105.62	13,257.54	21,405.88
Hughson Bond Clearing	97.50		
Salida	4,696.77	4,497.43	14,847.65
Salida Bond and Interest	23,012.15		12,753.18
Salida Construction	148.34	1,496.00	
SOIL CONSERVATION DISTRICTS			
Orestimba	202.53		2,315.26
Patterson	6,768.66	216.36	410.45
Salida	575.65	300.00	38.72
S. T. and J.	844.53		47.84
STORM DRAIN MAINTENANCE DISTRICTS			
Stanislaus County No. 1	1,486.71	530.00	1,456.53
Stanislaus County No. 2	530.43		33.92
Stanislaus County No. 3	213.90		9.11
Stanislaus County No. 6	1,183.70		1,481.51
Stanislaus County No. 8	2,227.93		288.16
Stanislaus County No. 9	289.27		126.98
Sherwood Forest	1,625.88		836.81
GRAND TOTAL	$1,241,863.32	$529,947.56	$1,677,394.10

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 86,150.43	$	$	$	$
40,067.45				
26,706.25		14,492.83		14,492.83
29,054.59		11,667.30		11,667.30
387.26				
3,732.00		12,465.29	311.00	12,776.29
762.75		646.01	67.65	713.66
1,300.20		835.95	108.80	944.75
3,160.00		2,087.99	239.00	2,326.99
1,286.40		931.61	107.20	1,038.81
145.50		148.58	7.00	155.58
1,161.00		679.96		679.96
147.60		307.30	12.30	319.60
402.00		288.18	33.50	321.68
891.10		1,384.69	140.70	1,525.39
924.60		528.49		528.49
2,844.00		2,450.95		2,450.95
324.18		497.22	27.02	524.24
365.70		352.81	24.05	376.86
131.91		180.13	11.55	191.68
368.00		104.64	14.00	118.64
3,060.00		1,939.36	255.00	2,194.36
328,257.25		177,897.27	25,753.60	203,650.87
219,258.12		147,475.61	22,468.80	169,944.41
7,762.23		3,667.65		3,667.65
2,407.48		9,430.25	1,673.93	11,104.18
22,564.97		6,754.33	9,796.45	16,550.78
1,022.61		89.57		89.57
3,841.20		473.69		473.69
45,577.76		15,191.28	10,618.78	25,810.06
97.50				
20,194.67		3,847.18	305.00	4,152.18
11,838.75		23,926.58	1,268.75	25,195.33
		1,644.34		1,644.34
608.23		1,909.56		1,909.56
1,813.10		5,582.37		5,582.37
175.00	75.00	664.37		664.37
		892.37		892.37
		3,473.24		3,473.24
		564.35		564.35
		223.01		223.01
2,025.00		640.21		640.21
1,697.02		819.07		819.07
		416.25		416.25
		2,462.69		2,462.69
$2,063,843.73	$43,586.91	$1,341,774.34	$119,351.08	$1,401,125.42

SCHEDULE A

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1971

MISCELLANEOUS SPECIAL DISTRICTS	Amount Of Issue	Redeemed to June 30, 1971	Outstanding June 30, 1971	Redemptions 1970-71	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Denair Community Services:								
General Obligation	$ 120,000.00	$ 8,000.00	$ 112,000.00	$ 3,000.00	1965	1995	Feb. 1	3.75
Revenue--Sewer	125,000.00	56,000.00	69,000.00	3,000.00	1965	1989	Feb. 1	3.75
Revenue--Water	150,000.00		150,000.00		1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	12,000.00	73,000.00	2,000.00	1964	1994	Jan. 1	3.62
Revenue--Sewer	107,000.00	10,000.00	9,700.00	2,000.00	1964	1994	Jan. 1	3.62
Revenue--Water	250,000.00		250,000.00		1971	2011	Jan. 1	4.75
Patterson Hospital	350,000.00	15,000.00	335,000.00	5,000.00	1967	1987	July 1	4.31
Salida Sanitary	210,000.00	90,000.00	120,000.00	5,000.00	1952	1992	June 15	4.86
Waterford Community Services	137,000.00	26,000.00	111,000.00	6,000.00	1957	1988	Dec. 15	5.00
Total	$1,534,000.00	$217,000.00	$1,317,000.00	$26,000.00				

SCHEDULE B

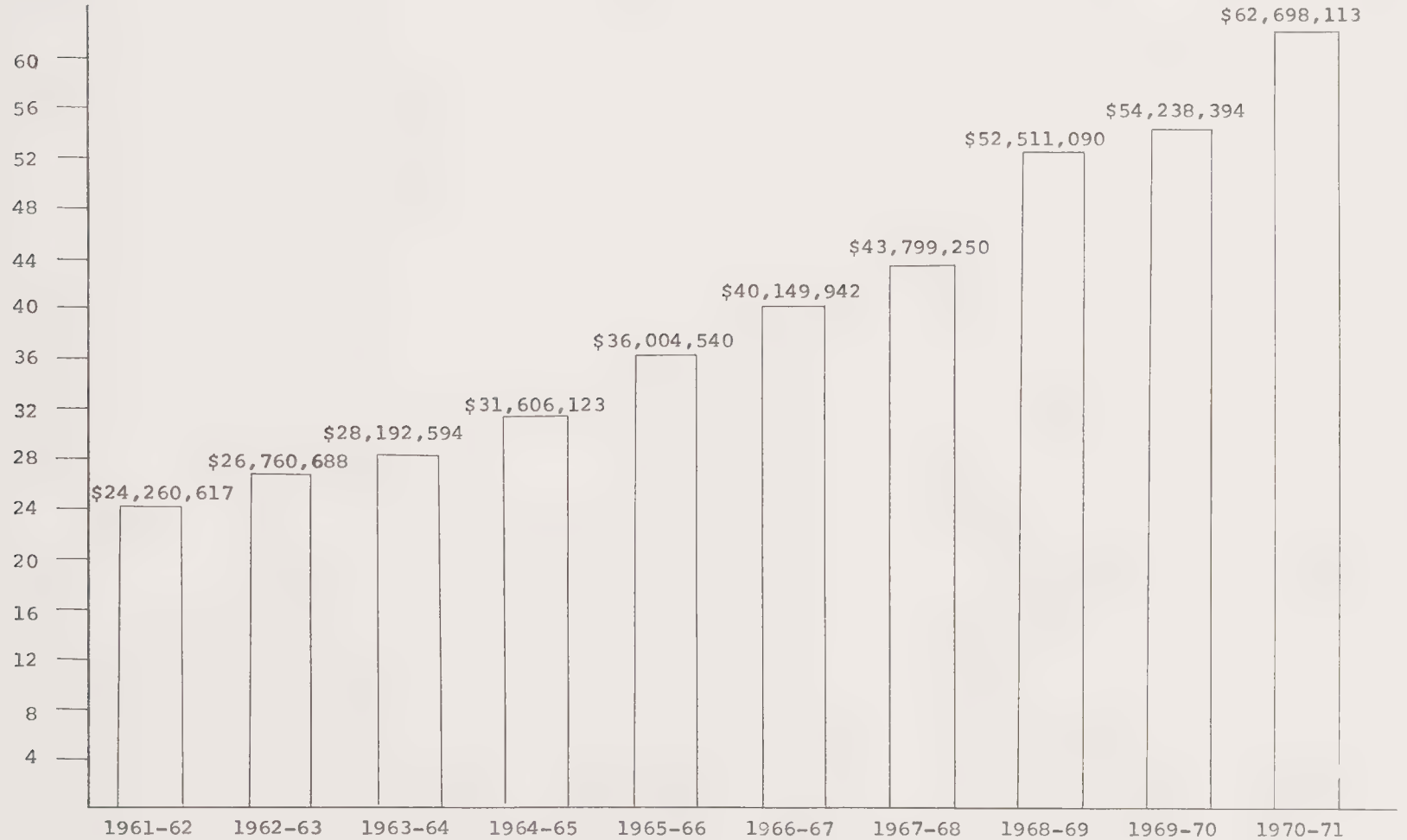
SPECIAL DISTRICTS
LOANS PAYABLE--STANISLAUS COUNTY
JUNE 30, 1971

MISCELLANEOUS SPECIAL DISTRICTS	Balance July 1, 1970	Additions 1970-1971	Reductions 1970-1971	Balance June 30, 1971
Denair Fire	$ 6,666.66	$	$ 3,333.33	$ 3,333.33
Woodland Fire	43,000.00		6,500.00	36,500.00
Stanislaus County Housing Authority	16,800.00		2,800.00	14,000.00
Airport Neighborhood Lighting	9,594.00			9,594.00
Olympic Tract Lighting		2,251.20		2,251.20
Geer Road Sanitary Landfill		102,187.93	6,242.00	95,945.93
Total	$76,060.66	$104,439.13	$18,875.33	$161,624.46

SCHOOL FUNDS

S C H O O L S

About 57 cents of each tax dollar collected in Stanislaus County has been spent for education.



S C H O O L C A S H D I S B U R S E M E N T S

(Including Expenditure of State Subventions)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
ELEMENTARY GENERAL AND BUILDING FUNDS			
Ceres Unified	$ 220,570.77	$ 620,887.07	$ 3,097,996.54
Ceres Unified--Building	117,761.42		10,049.44
Ceres Unified--State Building	84,787.27	367,000.00	4,698.80
Chatom Union	79,154.18	20,811.26	463,310.55
Chatom Union--State Building	20,547.53	36,614.95	2,079.36
Denair Unified	39,152.34	17,930.11	475,578.65
Denair Unified--Building	3,826.39	240,000.00	
Empire Union	91,329.07	52,808.62	585,974.83
Empire Union--Building	19,712.73		
Gratton	13,078.95		43,254.75
Hart Ransom Union	80,776.33	11,151.24	269,244.42
Hart Ransom--State Building	12,988.95		815.35
Hickman	30,085.91	3,350.95	127,170.52
Hickman--Building	124,384.00		
Hughson Union	176,019.69	101,319.69	569,990.95
Keyes Union	21,928.69	88,337.05	296,117.89
Knights Ferry Union	24,077.75	50.00	32,902.36
Knights Ferry Union--Building		30,609.04	
La Grange	31,542.97		26,202.93
Modesto Elementary	1,263,510.27	1,651,177.33	8,914,439.44
Modesto Elementary--Building	1,123,020.95	2,082,485.14	511.45
Modesto Elementary--Children's Center	(392.72)	55,571.10	2,633.82
Modesto Elementary--Special Reserve		302,014.58	10,928.31
Modesto Elementary--Stores Revolving	16,401.24	371,488.26	149.20
Newman-Gustine Unified--Trustee Account	3,008.31		763,691.18
Oakdale Union	162,714.13	132,202.80	1,225,232.14
Paradise	32,358.12	3,109.69	86,811.61
Paradise--State Building	9,711.67		633.83
Patterson Unified	373,870.22	418,547.33	1,730,090.86
Patterson Unified--Building		1,880,000.00	
Patterson Unified--Property Use	2,301.09	2.66	205.74
Riverbank	111,156.42	175,237.19	792,255.42
Roberts Ferry	32,111.83	442.80	62,185.92
Roberts Ferry--Building		80,000.00	
Salida Union	150,336.75	21,006.23	305,803.55
Shiloh	33,242.96	917.90	83,959.27
Stanislaus Union	296,429.87	36,415.53	1,005,057.07
Stanislaus Union--State Building	12,910.11	6,700.00	856.78
Sylvan Union	542,513.40	170,802.33	2,007,129.88
Sylvan Union--Building		350,000.00	
Sylvan Union--State Building	33,065.87	501,221.48	2,920.47

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 570,474.44	$ 2,985,800.22	$ 383,179.72	$ 36,096.98	$ 419,276.70
113,307.89	14,502.97			
290,118.66	5,491.45	160,875.96	90,802.43	251,678.39
131,626.00	337,808.67	93,841.32	1,070.77	94,912.09
55,772.64		3,469.20		3,469.20
77,245.41	407,324.71	48,090.98	3,975.38	52,066.36
14,993.05	1,825.34	227,008.00	1,400.00	228,408.00
118,815.91	505,613.23	105,683.38	5,790.93	111,474.31
13,539.50		6,173.23	10.00	6,183.23
6,183.38	34,688.56	15,461.76	326.61	15,788.37
30,446.55	253,466.28	77,259.16	427.04	77,686.20
2,103.67		11,700.63		11,700.63
24,338.10	107,080.49	29,188.79	870.79	30,059.58
48,198.46	2,914.11	73,271.43		73,271.43
115,720.62	492,046.21	239,563.50	18,746.73	258,310.23
69,389.64	297,712.26	39,281.73	4,284.33	43,566.06
6,492.15	25,242.34	25,295.62	1,594.42	26,890.04
		30,609.04		30,609.04
1,439.60	22,748.52	33,557.78	61.42	33,619.20
	10,213,035.19	1,616,091.85		1,616,091.85
	628,976.16	2,577,041.38		2,577,041.38
	54,763.03	3,049.17		3,049.17
	60,783.12	252,159.77		252,159.77
	377,902.23	10,136.47		10,136.47
766,368.96		330.53	304,435.96	304,766.49
214,792.01	1,162,891.23	142,465.83	5,420.14	147,885.97
21,753.42	72,494.02	28,031.98	869.99	28,901.97
592.25		9,753.25		9,753.25
575,443.18	1,529,118.41	417,946.82	29,960.89	447,907.71
60,861.75		1,819,138.25	14,073.00	1,833,211.25
	1,918.00	591.49		591.49
157,030.81	775,662.04	145,956.18	2,328.42	148,284.60
37,998.26	26,312.79	30,429.50	10,883.19	41,312.69
56,995.11	20,948.73	2,056.16		2,056.16
44,348.45	278,619.79	154,178.29	2,614.07	156,792.36
18,131.94	53,481.47	46,506.72	2,113.49	48,620.21
162,799.34	879,515.00	295,588.13	10,429.03	306,017.16
18,501.08		1,965.81	106.99	2,072.80
255,525.46	1,759,985.67	704,934.48	40,791.86	745,726.34
350,000.00				
278,337.09	5,056.65	253,814.08	12,479.50	266,293.58

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

ELEMENTARY GENERAL AND BUILDING FUNDS	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
Turlock Joint Union	225,217.82	409,654.85	1,854,909.00
Turlock Joint Union--State Building	80.31	1,170.00	26.81
Valley Home	31,256.80	4,635.19	107,912 09
Waterford	56,929.40	14,368.95	364,121.85
Waterford--Building	5,637.18		
Waterford--State Building	113,709.58	16,000.00	
Total	$ 5,822,826.52	$10,276,041.32	$25,327,853.03
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS			
Hughson Union	25,871.59	117,551.17	586,082.90
Hughson Union--Building	28,831.50		
Modesto	769,610.71	1,018,584.52	7,552,776.56
Modesto--Building	4,841,722.23	1,408,164.09	5,089.01
Oakdale Joint Union	227,631.62	102,100.09	1,752,054.45
Oakdale Joint Union--Building	430,482.65		
Turlock Joint	288,135.85	295,190.20	1,952,946.11
Yosemite Junior College	580,752.52	2,667,266.82	7,555,302.10
Yosemite Junior College--Special Reserve	405,090.58	504,296.21	2,160,269.72
Yosemite Junior College--Property Use Trust	30,243.08	29,937.43	80,122.70
Modesto Junior College:			
1963 Revenue Fund		40,228.00	34,683.00
Repair and Replacement Reserve	12,383.33		7,500.00
Reserve Bond and Interest			14,000.00
1963 Debt Service Reserve	30,000.00		8,970.00
Modesto Junior College--Classroom Construction	32,652.17		1,050,088.00
Columbia Junior College--Stage 2 Construction	25,963.93	118,202.00	686,781.00
Modesto Junior College--Police Academy		28,665.84	72,436.16
Total	$ 7,729,371.76	$ 6,330,186.37	$23,519,101.71
ELEMENTARY BONDS			
Ceres Unified--1947-68 Issues	$ 128,835.32	$	$ 168,455.93
Chatom Union--1958 Issue	16,588.94		14,453.99
Chatom Union--1969 Issue	7,992.66		28,343.05
Denair Unified--1953-56 Issue	3,636.07		15,468.89
Denair Unified--1966-67 Issue	19,484.30	5.00	33,973.81
Empire Union--1968 Issue	9,079.66		21,054.98
Grayson--1950 Issue	6,329.00		5,639.21
Hart Ransom--1952-67 Issue	5,441.20		18,222.86
Hickman--1970 Issue	1,131.97		25,064.33
Hughson--1953-60 Issue	25,230.56		24,370.14
Keyes Union--1953 Issue	305.99		3,243.88
Modesto--1947 Issue	5,644.53		46,645.87

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
326,658.80	1,851,563.25	311,559.62	13,967.60	325,527.22
1,243.12		34.00	12.76	46.76
17,567.21	78,944.64	47,292.23	180.55	47,472.78
64,842.10	315,831.55	54,746.55	959.01	55,705.56
		5,637.18		5,637.18
69,731.60	5,085.82	54,892.16		54,892.16
$ 5,189,727.61	$25,647,154.15	$10,589,839.11	$ 617,084.28	$11,206,923.39
$ 192,072.23	$ 444,562.74	$ 92,870.69	$ 24,972.43	$ 117,843.12
3,791.45		25,040.05	615.32	25,655.37
	8,267,806.21	1,073,165.58		1,073,165.58
	1,067,810.00	5,187,165.33		5,187,165.33
351,609.06	1,447,239.82	282,937.28	32,491.04	315,428.32
328,762.54	1,626.76	100,093.35	30.00	100,123.35
639,718.54	1,635,065.69	261,487.93	14,083.46	275,571.39
	10,121,754.49	681,566.95		681,566.95
	3,054,618,26	15,038.25		15,038.25
	127,000.00	13,303.21		13,303.21
	21,500.00	53,411.00		53,411.00
	4,568.59	15,314.74		15,314.74
13,870.00		130.00		130.00
	8,970.00	30,000.00		30,000.00
	1,066,416.17	16,324.00		16,324.00
	804,747.05	26,199.88		26,199.88
	18,955.14	82,146.86		82,146.86
$ 1,529,823.82	$28,092,640.92	$ 7,956,195.10	$ 72,192.25	$ 8,028,387.35
$ 182,318.75	$	$ 114,972.50	$ 220.00	$ 115,192.50
16,800.00		14,242.93		14,242.93
26,477.50		9,858.21		9,858.21
16,293.75		2,811.21	243.75	3,054.96
36,052.50		17,410.61	4,375.00	21,785.61
24,577.50		5,557.14		5,557.14
5,900.00		6,068.21		6,068.21
17,937.50		5,726.56	650.00	6,376.56
14,022.50		12,173.80		12,173.80
26,866.25		22,734.45		22,734.45
3,240.00		309.87		309.87
38,740.00		13,550.40		13,550.40

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

ELEMENTARY BONDS, cont.	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
Modesto--1951 Issue	$ 45,965.80	$	$ 47,749.42
Modesto--1955-59 Issue	24,813.72		128,525.91
Modesto--1962 (A) Issue	18,234.08		54,299.68
Modesto--1964-66 Issue	260,235.48	86,177.90	127,654.69
Mountain View--1955 Issue	4,793.02		4,518.85
Newman--1957-66 Issue	20,415.08	29,335.25	
Oakdale--1951-59 Issue	15,225.54		36,722.29
Oakdale--1965 Issue	6,964.34		30,000.03
Paradise--1968 Issue	2,964.86		5,244.42
Patterson Unified--1951-56 Issue	6,003.92		22,060.30
Patterson Unified--1971 Issue		733.00	
Rising Sun Joint--1954 Issue	2,213.43		6,088.41
Riverbank--1947-67 Issue	16,985.65	19.81	22,968.94
Roberts Ferry			1,469.60
Salida Union--1947 Issue	3,403.56		3,158.42
Salida Union--1950-65 Issue	9,525.42		17,163.32
Shiloh--1967 Issue	3,014.08		9,220.57
Stanislaus Union--1950 Issue	1,563.26		4,248.53
Stanislaus Union--1953-63 Issue	10,868.67		37,241.80
Stanislaus Union--1965-67 Issue	8,695.20		20,982.00
Sylvan Union--1955-66 Issue	45,830.48	337.35	98,208.01
Sylvan Union--1951-53 Issue	2,946.32		3,033.99
Turlock--1946-62 (B) Issue	18,699.78		70,813.61
Turlock--1962-67 Issue	14,516.57		56,448.48
Valley Home--1946 Issue	1,520.10	17.72	100.86
Waterford--1950-68 Issue	22,631.41		21,456.27
Total	$ 797,729.97	$ 116,626.03	$ 1,234,315.34
HIGH SCHOOL AND JUNIOR COLLEGE BONDS			
Hughson Union--1951-68 Issue	$ 57,654.13	$	$ 65,438.63
Modesto--1946-1970 Issue	461,168.48	351,579.59	1,087,989.85
Oakdale Union--1954-69 Issue	79,033.47	1,439.38	184,377.12
Orestimba--1959-65 Issue	51,098.03	63,720.75	
Modesto Junior College--1955-59 Issue	25,513.80		127,000.00
Total	$ 674,467.91	$ 416,739.72	$ 1,464,805.60
OTHER SCHOOL FUNDS			
County Schools Services	471,847.70	21,003,631.22	2,392,823.69
County Schools Building Aid	283.96		893.61
County Schools Payroll		26.47	19,207,455.09
County Schools Withholding Tax		1,247,124.08	
City Schools Payroll			15,060,888.36
City Schools Withholding Tax		1,063,142.50	

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 45,100.00		$ 48,615.22	$	$ 48,615.22
128,239.28		25,100.35	22.50	25,122.85
60,182.20		12,351.56		12,351.56
262,594.13		211,473.94		211,473.94
4,780.00		4,531.87		4,531.87
29,835.00		19,915.33		19,915.33
41,540.00		10,407.83	300.00	10,707.83
30,400.00		6,564.37		6,564.37
5,500.00		2,709.28		2,709.28
22,570.00		5,494.22		5,494.22
		733.00		733.00
6,200.00		2,101.84		2,101.84
23,107.50		16,866.90		16,866.90
		1,469.60		1,469.60
3,206.25		3,355.73		3,355.73
16,743.75		9,944.99		9,944.99
8,875.00		3,359.65		3,359.65
4,500.00		1,311.79		1,311.79
42,568.75		5,541.72	262.50	5,804.22
20,225.00		9,452.20	412.50	9,864.70
100,291.25		44,084.59		44,084.59
4,412.50		1,567.81		1,567.81
66,438.75		23,074.64	290.00	23,364.64
55,942.50		15,022.55		15,022.55
1,013.75	624.93			
20,630.61		23,457.07		23,457.07
$ 1,414,122.47	$ 624.93	$ 733,923.94	$ 6,776.25	$ 740,700.19
$ 63,110.25	$	$ 59,982.51	$	$ 59,982.51
1,439,915.74	70.84	460,751.34	22.50	460,773.84
199,343.75		65,506.22		65,506.22
65,281.88		49,536.90		49,536.90
132,097.80		20,416.00		20,416.00
$ 1,899,749.42	$ 70.84	$ 656,192.97	$ 22.50	$ 656,215.47
$ 1,227,765.69	$22,024,691.86	$ 615,845.06	$ 74,508.18	$ 690,353.24
		1,177.57		1,177.57
19,206,327.69	1,153.87		1,784,115.57	1,784,115.57
	821,437.34	425,686.74		425,686.74
15,060,624.13	264.23		1,253,570.01	1,253,570.01
	710,217.15	352,925.35		352,925.35

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1971

OTHER SCHOOL FUNDS, cont.	Auditor's Balance July 1, 1970	Cash Receipts	Transfers In
City Schools Commercial Revolving	$	$	$ 6,128,164.69
Yosemite Junior College, Payroll Revolving			6,242,953.94
Yosemite Junior College, Withholding Tax		504,922.67	
Yosemite Junior Collge, Commercial Revolving			4,810,927.36
School Equalization Aid	223,639.47	34.66	1,381,515.19
State Aided Facilities			893.61
Area Wide Aid		28,754.78	1,263,561.52
Total	$ 695,771.13	$23,847,636.38	$56,490,077.06
GRAND TOTAL	$15,720,167.29	$40,987,229.82	$108,036,152.74

Warrants Issued	Transfers Out	Auditor's Balance June 30, 1971	Outstanding Warrants June 30, 1971	Treasurer's Balance June 30, 1971
$ 6,126,832.19	$ 1,332.50	$	$ 118,758.46	$ 118,758.46
6,242,358.83	595.11		459,445.88	459,445.88
	211,363.60	293,559.07		293,559.07
4,800,781.34	10,146.02		191,708.28	191,708.28
	1,456,912.00	148,277.32		148,277.32
	893.61			
	1,281,691.82	10,624.48		10,624.48
$52,664,689.87	$26,520,699.11	$ 1,848,095.59	$ 3,882,106.38	$ 5,730,201.97
$62,698,113.19	$80,261,189.95	$21,784,246.71	$ 4,578,181.66	$26,362,428.37

BONDED INDEBTEDNESS

1971-1972

AUDITOR'S EXHIBIT IX
SCHEDULE A

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/71	Outstanding 6/30/71	Redemptions 1970-71	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	225,000	70,000	155,000	10,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	10,000	325,000	10,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	10,000	285,000	10,000	1968	1993	April 16	4.94
Hart Ransom Union	8,000		8,000		1952	1977	June 15	3.99
Hart Ransom Union	5,000		5,000		1952	1977	June 15	3.61
Hart Ransom Union	122,000	95,000	27,000	6,000	1952	1976	June 15	2.64
Hart Ransom Union	179,000	8,000	171,000	3,000	1967	1987	June 6	4.32
Hickman	130,000	5,000	125,000	5,000	1970	1985	Feb. 6	6.90
Hughson	126,000	105,000	21,000	8,000	1953	1973	Dec. 15	2.92
Hughson	210,000	60,000	150,000	10,000	1960	1985	Oct. 1	3.78
Keyes	35,000	32,000	3,000	3,000	1953	1973	June 15	3.94
Modesto	1,085,000	1,034,000	51,000	37,000	1947	1972	May 1	1.80
Modesto	1,000,000	760,000	240,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	690,000	495,000	50,000	1955	1980	March 1	2.27
Modesto	1,150,000	540,000	610,000	45,000	1959	1984	March 15	3.41
Modesto	1,000,000	360,000	640,000	40,000	1962	1987	March 1	3.15
Modesto	1,000,000	280,000	720,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	50,000	200,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	70,000	2,250,000	70,000	1969	1989	March 24	4.77
Modesto	2,000,000		2,000,000		1971			
Mountain View	69,000	49,000	20,000	4,000	1955	1975	Dec. 15	3.31
Oakdale	215,000	215,000		11,000	1951	1971	March 1	1.68
Oakdale	10,000		10,000		1953	1975	Dec. 15	3.09
Oakdale	150,000	135,000	15,000	10,000	1953	1973	Dec. 15	2.44
Oakdale	275,000	160,000	115,000	15,000	1959	1979	June 15	3.93
Oakdale	385,000	75,000	310,000	20,000	1965	1985	Feb. 15	3.26
Paradise	110,000		110,000		1968	1993	Jan. 16	5.00
Riverbank	101,000	93,000	8,000	4,000	1947	1972	Dec. 15	3.17
Riverbank	340,000	15,000	325,000	5,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000		80,000		1970			
Salida	85,000	79,000	6,000	3,000	1947	1972	Dec. 1	2.58
Salida	77,000	62,000	15,000	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	27,000	33,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	25,000	115,000	5,000	1965	1984	April 2	3.51
Shiloh	125,000	11,000	114,000	4,000	1967	1987	June 13	4.36
Stanislaus Union	105,000	89,000	16,000	4,000	1950	1975	Jan. 2	2.47
Stanislaus Union	85,000	85,000		5,000	1953	1970	June 15	2.91
Stanislaus Union	5,000	5,000		5,000	1953	1971	June 15	3.25
Stanislaus Union	64,000	39,000	25,000	5,000	1956	1976	June 15	3.43
Stanislaus Union	110,000	55,000	55,000	5,000	1960	1976	Feb. 1	4.23
Stanislaus Union	35,000	5,000	30,000	5,000	1961	1977	June 1	3.71
Stanislaus Union	50,000	35,000	15,000	5,000	1962	1974	March 15	3.42
Stanislaus Union	70,000	30,000	40,000	5,000	1963	1975	March 1	3.25
Stanislaus Union	120,000	20,000	100,000	5,000	1965	1977	Jan. 3	3.45
Stanislaus Union	90,000		90,000		1967	1978	May 29	4.17
Stanislaus Union	130,000		130,000		1967	1980	May 29	4.17
Stanislaus Union	30,000		30,000		1968	1979	Aug. 9	4.74
Stanislaus Union	5,000		5,000		1968	1979	Aug. 9	4.74
Stanislaus Union	10,000		10,000		1968	1979	Aug. 9	4.74

B O N D E D I N D E B T E D N E S S

1971-1972

ELEMENTARY SCHOOLS, cont.	Amount of Issue	Redeemed to 6/30/71	Outstanding 6/30/71	Redemptions 1970-71	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Sylvan	47,000	40,000	7,000	4,000	1951	1975	June 15	2.95
Sylvan	3,000		3,000		1953	1976	June 15	3.73
Sylvan	85,000	65,000	20,000	6,000	1955	1975	May 1	3.00
Sylvan	165,000	65,000	100,000	10,000	1959	1979	Oct. 1	4.13
Sylvan	60,000	45,000	15,000	5,000	1960	1973	Nov. 1	3.75
Sylvan	94,000	45,000	49,000	5,000	1962	1981	March 1	3.64
Sylvan	95,000	35,000	60,000	5,000	1962	1982	Dec. 15	3.24
Sylvan	100,000	35,000	65,000	5,000	1964	1984	Jan. 1	3.55
Sylvan	190,000	50,000	140,000	10,000	1965	1985	Jan. 2	3.52
Sylvan	210,000		210,000		1966	1991	Feb. 1	4.11
Sylvan	30,000	10,000	20,000	5,000	1966	1975	Feb. 1	4.24
Sylvan	155,000		155,000		1967	1984	Feb. 15	3.85
Sylvan	120,000	5,000	115,000	5,000	1968	1987	Feb. 6	4.65
Sylvan	125,000		125,000		1969	1978	Feb. 18	4.59
Sylvan	350,000		350,000		1971			
Turlock	300,000	288,000	12,000	12,000	1946	1971	July 1	1.30
Turlock	55,000	40,000	15,000	20,000	1953	1973	June 15	2.78
Turlock	210,000	115,000	95,000	15,000	1956	1976	June 15	2.77
Turlock	190,000	55,000	135,000	10,000	1962	1981	Jan. 15	3.44
Turlock	280,000	65,000	215,000	10,000	1962	1981	Jan. 15	3.42
Turlock	305,000	50,000	255,000	15,000	1965	1981	Jan. 14	2.97
Turlock	375,000		375,000		1966	1986	May 24	3.72
Turlock	40,000		40,000		1967	1985	April 25	3.88
Valley Home Joint	24,000	24,000		1,000	1946	1970	Dec. 1	2.75
Waterford	46,000	46,000		2,000	1950	1970	July 1	2.46
Waterford	25,000	15,000	10,000	1,000	1955	1975	Dec. 15	3.31
Waterford	64,000	27,000	37,000	3,000	1961	1982	Sept. 1	3.87
Waterford	160,000	10,000	150,000	5,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	19,694,000	6,618,000	13,076,000	682,000				
HIGH SCHOOLS								
Hughson	150,000	142,000	8,000	8,000	1951	1971	Dec. 15	2.21
Hughson	345,000	195,000	150,000	15,000	1957	1982	Sept. 15	4.25
Hughson	399,000	30,000	369,000	10,000	1965	1989	Dec. 8	3.79
Hughson	60,000	8,000	52,000	8,000	1968	1977	Nov. 4	4.68
Modesto	750,000	750,000		30,000	1946	1971	Feb. 1	1.13
Modesto	646,000	646,000		32,000	1951	1971	Feb. 15	1.55
Modesto	1,620,000	945,000	675,000	75,000	1955	1980	March 1	2.27
Modesto	1,250,000	600,000	650,000	50,000	1959	1984	March 15	3.41
Modesto	1,000,000	720,000	280,000	70,000	1960	1975	April 15	3.45
Modesto	1,250,000	450,000	800,000	50,000	1962	1987	March 1	3.15
Modesto	1,000,000	320,000	680,000	40,000	1963	1988	March 5	2.90
Modesto	1,050,000	200,000	850,000	40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	150,000	1,100,000	75,000	1968	1983	May 21	4.17
Modesto	2,615,000		2,615,000		1969	1989	March 24	4.79
Modesto	2,700,000	540,000	2,160,000	540,000	1970	1975	April 1	4.99
Modesto	1,300,000		1,300,000		1971			

B O N D E D I N D E B T E D N E S S

1971-1972

HIGH SCHOOLS, cont.	Amount of Issue	Redeemed to 6/30/71	Outstanding 6/30/71	Redemptions 1970-71	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Oakdale	73,000		73,000		1954	1977	March 15	3.10
Oakdale	627,000	520,000	107,000	35,000	1954	1975	March 15	2.46
Oakdale	1,275,000	280,000	995,000	60,000	1965	1985	April 1	3.25
Oakdale	725,000	30,000	695,000	30,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	20,085,000	6,526,000	13,559,000	1,168,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	725,000		725,000		1968	1993	Oct. 8	4.85
Ceres Unified	700,000	25,000	675,000	25,000	1968	1993	Oct. 30	4.82
Ceres Elementary	200,000	120,000	80,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	90,000	60,000	6,000	1956	1981	March 15	3.00
Ceres Elementary	185,000	75,000	110,000	10,000	1961	1982	April 1	3.57
Westport	95,000	89,000	6,000	3,000	1947	1972	Dec. 1	2.89
Westport	85,000	4,000	81,000	2,000	1963	1982	Sept. 15	3.34
Ceres High	307,000	247,000	60,000	12,000	1950	1975	Aug. 1	2.25
Ceres High	198,000	198,000		8,000	1955	1971	March 1	2.39
Ceres High	152,000	5,000	147,000	5,000	1955	1980	March 1	3.09
Ceres High	250,000	70,000	180,000	10,000	1964	1989	May 1	3.55
Denair Unified	140,000	126,000	14,000	7,000	1953	1973	June 15	4.04
Denair Unified	135,000	100,000	35,000	7,000	1956	1976	June 15	3.34
Denair Unified	180,000	90,000	90,000	10,000	1962	1982	May 1	3.37
Denair Unified	120,000	10,000	110,000	5,000	1966	1986	July 22	4.25
Denair Unified	5,000		5,000		1967	1974	Dec. 26	5.00
Denair Unified	170,000		170,000		1967	1991	Dec. 26	5.00
Denair Unified	40,000		40,000		1969	1976	Feb. 7	4.99
Denair Unified	240,000		240,000		1971			
Newman-Gustine Unified:								
Newman Elementary	260,000	130,000	130,000	15,000	1957	1982	Sept. 1	4.16
Newman Elementary	115,000	20,000	95,000	5,000	1966	1982	April 15	4.19
Orestimba High	730,000	385,000	345,000	35,000	1959	1979	July 1	4.15
Orestimba High	69,000		69,000		1961	1981	Sept. 15	3.99
Orestimba High	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba High	168,000		168,000		1965	1989	Nov. 30	3.83
Patterson:								
Grayson	126,000	101,000	25,000	5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	215,000	50,000	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000		17,000		1952	1977	Dec. 15	3.95
Patterson Elementary	63,000	54,000	9,000	3,000	1952	1973	Dec. 15	2.91
Patterson Elementary	150,000	75,000	75,000	5,000	1956	1981	April 15	3.00
Patterson Joint Unified	1,880,000		1,880,000		1971			
Rising Sun	120,000	85,000	35,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	8,200,000	2,314,000	5,886,000	201,000				
JUNIOR COLLEGE								
Modesto	1,500,000	920,000	580,000	60,000	1955	1980	March 1	2.26
Modesto	1,000,000	480,000	520,000	40,000	1959	1984	March 15	3.41
TOTAL JUNIOR COLLEGE	2,500,000	1,400,000	1,100,000	100,000				
GRAND TOTAL	50,479,000	16,858,000	33,621,000	2,151,000				

AUDITOR'S EXHIBIT IX
SCHEDULE B

SCHOOL DISTRICT STATUS OF BONDED INDEBTEDNESS
1971--1972

	Modified Assessed Valuation*	Maximum Allowed	Outstanding 6-30-71
ELEMENTARY SCHOOLS			
Chatom Union	$ 12,505,797	$ 625,290	$ 500,000
Empire	24,644,094	1,232,205	285,000
Gratton	1,612,714	80,636	
Hart Ransom	6,710,806	335,540	211,000
Hickman	3,355,604	167,780	125,000
Hughson	11,047,664	552,383	171,000
Keyes Union	3,974,766	198,738	3,000
Knights Ferry	2,146,200	107,310	
La Grange	901,896	45,095	
Modesto	158,986,181	7,949,309	7,206,000
Oakdale Union	35,992,793	1,799,640	450,000
Paradise	2,274,050	113,703	110,000
Riverbank	14,121,285	706,064	333,000
Roberts Ferry	2,831,848	141,592	80,000
Salida Union	10,540,713	527,036	169,000
Shiloh	3,397,124	169,856	114,000
Stanislaus Union	17,748,893	887,445	546,000
Sylvan Union	33,574,799	1,678,740	1,434,000
Turlock Joint	52,041,802	2,602,090	1,142,000
Valley Home Joint	5,061,050	253,053	
Waterford	5,680,138	284,007	197,000
TOTAL		$20,457,512	$13,076,000
HIGH SCHOOLS			
Hughson	$ 17,803,974	$ 890,199	$ 579,000
Modesto	257,876,663	12,893,833	11,110,000
Oakdale Joint	64,947,220	3,247,361	1,870,000
Turlock Joint	68,522,366	3,426,118	
TOTAL		$20,457,511	$13,559,000
UNIFIED SCHOOLS			
Ceres	$ 27,502,399	$ 2,750,240	$ 2,124,000
Denair	9,079,747	907,975	704,000
Patterson Joint	31,095,247	3,109,525	2,091,000
TOTAL		$ 6,767,740	$ 4,919,000
JUNIOR COLLEGE			
Yosemite Joint	$659,930,931	$32,996,547	$ 1,100,000
TOTAL	$659,930,93	$32,996,547	$ 1,100,000

* Modified Assessed Valuation is the combined total of net Local Secured and Unsecured Rolls plus Tax Relief Exemptions times Collier Factor plus Utility Roll. Joint districts include valuations from all counties involved.

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AS OF
JUNE 30, 1970 AND JUNE 30, 1971

	June 30, 1970	June 30, 1971
GENERAL FIXED ASSETS:		
Land	$ 1,396,609.60	$ 1,696,609.60
Structures and Improvements	10,225,349.47	11,388,758.65
Equipment (1)	2,275,731.21	2,365,223.01
Total General Fixed Assets	$13,897,690.28	$15,450,591.26
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Fund	$13,565,959.33	$15,118,066.95
From Road Fund	331,730.95	332,524.31
Total Investment in General Fixed Assets	$13,897,690.28	$15,450,591.26

(1) See detail--Auditor's Exhibit X, Schedule A

AUDITOR'S EXHIBIT X
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1971

	Balance June 30, 1970	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1971
LAND	$ 1,396,609.60	$ 300,000.00		$ 1,696,609.60
STRUCTURES AND IMPROVEMENTS	$10,225,349.47	$1,228,423.86	$ 65,014.68	$11,388,758.65
EQUIPMENT				
Agricultural Commissioner	16,588.68			16,588.68
Agricultural Extension Service	43,825.69	2,052.69	916.04	44,962.34
Assessor	118,008.95	1,297.64	4,445.70	114,860.89
Auditor-Controller	49,588.44	1,621.58	811.47	50,398.55
Board of Supervisors	5,407.77			5,407.77
Buildings and Grounds:				
Center No. 1	13,980.22	1,394.08	538.65	14,835.65
Center No. 3	5,861.60			5,861.60
Chief Administrative Officer	9,121.43	758.88	1,481.20	8,399.11
Clerk	37,299.31	1,769.87	360.00	38,709.18
Clerk--Elections	51,141.57	21,862.28	516.31	72,487.54
Clerk--Recorder	35,200.81	3,518.34	150.00	38,569.15
County Counsel	9,973.63			9,973.63
Court Reporters	3,919.58		30.00	3,889.58
Defense Council	20,631.76	512.05		21,143.81
District Attorney	36,243.79	1,791.61		38,035.40
Fire Warden	46,437.94		413.21	46,024.73
Fish and Game	2,049.51			2,049.51
Health:				
Administrative Division	57,047.09	557.82	418.00	57,186.91
Crippled Children	5,155.74			5,155.74
Special Federal Health Projects	96.63			96.63
Honor Farm	53,809.53	808.50	600.00	54,018.03
Hospital	695,536.30	63,427.53	118,904.35	640,059.48
Hospital--Special Federal Health Projects	2,317.47		259.45	2,058.02
Jail	17,092.05	928.64	1,082.32	16,938.37
Justice Court:				
Ceres	8,478.74	3,199.11	40.00	11,637.85
Newman	817.27	218.28		1,035.55
Oakdale-Waterford	4,204.56			4,204.56
Patterson	2,263.58	569.97		2,833.55
Riverbank	2,094.06	201.24	224.03	2,071.27
Turlock	3,651.05	2,873.09		6,524.14
Juvenile Hall	15,155,54	250.00	834.36	14,571.18
Law Library	1,925.37			1,925.37

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1971

	Balance June 30, 1970	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1971
EQUIPMENT, continued				
Library	$ 75,959.87	$ 8,652.95	$ 2,709.50	$ 81,903.32
Marshal	2,112.16			2,112.16
Mental Health	6,996.80	2,742.69		9,739.49
Municipal Court	50,717.63	1,341.90	40.00	52,019.53
Museum of History	500.00			500.00
Parks	75,782.89	2,126.84	1,417.68	76,492.05
Personnel	6,326.16	30.00		6,356.16
Planning Commission	10,469.90	509.91		10,979.81
Pound	626.83			626.83
Probation	34,066.95	2,741.39	351.00	36,457.34
Probation--Intensive Supervision	3,503.76	3,749.81		7,253.57
Public Works:				
Administrative Division	17,620.72			17,620.72
Building Division	6,247.46	486.15	97.75	6,635.86
Engineering Division	53,988.31	539.24	335.51	54,192.04
Road and Bridge Division	63,913.10	915.80	122.44	64,706.46
Purchasing Agent	16,533.51	1,133.35	963.31	16,703.55
Sealer of Weights and Measures	14,345.35		50.00	14,295.35
Sheriff, Coroner, Public Adm. and Public Guardian	121,614.37	65,168.08	2,961.51	183,820.94
Superintendent of Schools	54,430.88	510.30		54,941.18
Superior Court	42,430.92	3,067.08	281.97	45,216.03
Treasurer and Tax Collector	35,108.11	1,288.36	334.33	36,062.14
Veterans' Service Officer	5,127.30		440.44	4,686.86
Welfare:				
Administrative Division	187,011.92	24,549.04	20,634.84	190,926.12
Adoptions Division	4,733.21			4,733.21
Warehouse--Unassigned Equipment	10,637.44	29,987.45	8,505.23	32,119.66
Special Public Library Services		1,608.86		1,608.86
Total Equipment	$ 2,275,731.21	$260,762.40	$171,270.60	$ 2,365,223.01
TOTAL GENERAL FIXED ASSETS	$13,897,690.28	$1,789,186.26	$236,285.28	$15,450,591.26

STATISTICAL SECTION

TABLE I

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1962	$1,916,320.04	$2,536,469.71	$1,253,113.29	$ 287,007.99	$12,626,427.69	$ 406,832.26	$103,654.33	$507,162.50
1963	1,542,464.05	2,658,139.81	1,492,922.52	298,423.93	15,400,156.77	436,104.70	128,273.44	359,445.00
1964	1,655,714.65	2,810,925.02	1,488,837.06	332,460.71	17,560,930.86	459,511.67	140,269.61	427,540.00
1965	1,633,533.56	3,062,119.83	1,538,118.02	339,309.94	18,400,497.72	489,021.05	149,298.63	362,965.00
1966	1,823,098.56	3,329,842.18	1,789,233.24	424,528.78	19,635,512.43	557,526.79	172,369.73	303,977.50
1967	2,032,715.59	3,682,571.11	1,949,053.35	502,730.47	23,594,206.04	563,485.28	230,860.51	298,315.00
1968	2,172,087.22	4,018,320.81	1,986,887.27	580,964.37	24,986,851.44	619,425.68	233,218.96	293,077.50
1969	2,431,746.07	4,412,448.36	2,353,326.34	644,334.08	27,944,217.29	709,655.54	231,072.89	287,527.50
1970	2,480,977.36	5,066,154.22	2,358,504.55	2,542,785.59	34,182,940.10	776,520.07	246,950.57	281,977.50
1971	3,401,973.40	6,187,689.18	2,977,586.65	2,299,578.74	37,066,295.36	1,030,020.56	271,753.97	290,702.50

TABLE II

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1962	$ 8,131,488.33	$ 50,363.42	$193,533.23	$ 73,521.94	$10,313,418.48	$ 888,177.26	$109,348.83
1963	8,491,327.38	66,879.31	231,415.16	86,176.73	12,696,114.41	956,435.37	47,930.08
1964	8,966,937.23	88,467.73	262,496.31	121,063.67	14,336,384.74	1,201,233.76	97,380.48
1965	9,432,199.30	91,960.46	311,247.31	148,691.15	15,788,170.13	752,878.61	90,436.11
1966	9,989,498.31	91,329.27	388,014.53	206,719.02	16,802,578.55	1,063,138.23	144,489.61
1967	10,505,950.96	76,127.92	383,436.67	311,355.48	17,152,889.31	4,351,623.54	89,289.31
1968	11,267,170.06	87,376.80	483,064.89	306,980.47	18,911,821.57	3,991,886.31	92,113.10
1969	13,092,813.32	103,169.04	520,338.42	367,165.84	21,306,016.30	4,199,697.59	181,298.09
1970	13,489,985.81	107,920.87	557,416.87	576,831.81	28,735,491.51	4,735,821.52	129,044.10
1971	17,903,096.75	146,650.14	575,849.36	593,304.80	32,179,115.76	2,410,835.54	92,290.54

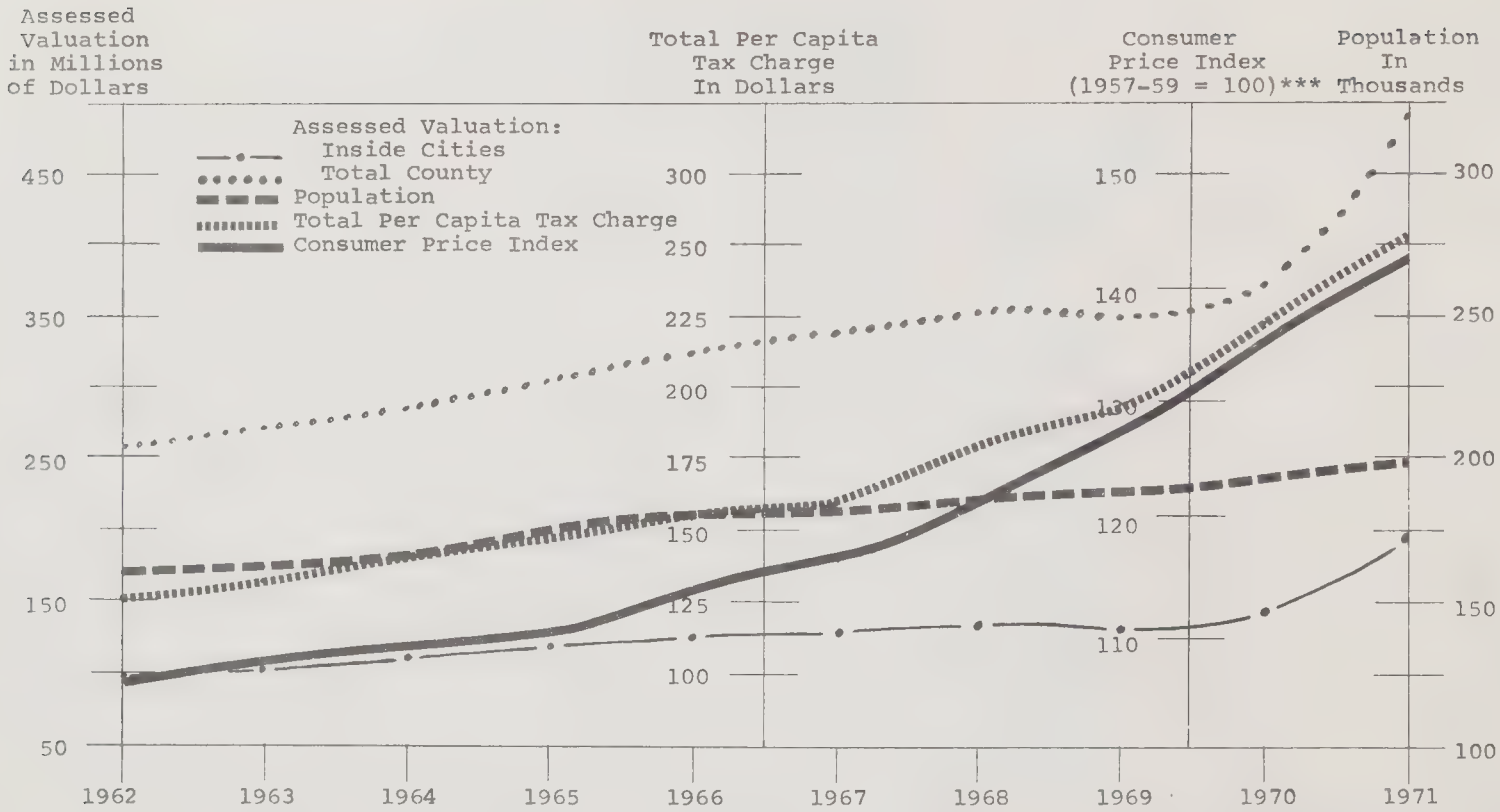
TABLE III

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Solvent Credits	Delinquent Penalties and Costs	Sales Taxes	Franchise Tax	Occupancy Tax	Property Transfer Tax
1962	$ 8,131,488.33	$ 7,237,137.47	$165,137.46	6,055.47	$33,073.16	$ 651,353.78	$38,730.99		
1963	8,491,327.38	7,562,378.86	181,261.33	6,243.54	36,442.13	665,421.63	39,579.89		
1964	8,966,937.23	7,897,741.85	198,566.69	7,293.12	45,084.12	777,507.25	40,743.79		
1965	9,432,199.30	8,196,531.57	215,897.15	8,026.47	46,352.64	916,932.35	44,569.24	$ 3,889.88	
1966	9,989,498.31	8,669,031.64	205,322.55	8,946.80	49,300.21	989,077.78	45,555.45	22,263.88	
1967	10,505,950.96	9,148,068.36	229,483.37	11,518.79	50,330.99	992,263.01	50,098.83	24,187.61	
1968	11,267,170.06	9,777,488.00	250,918.03	13,281.79	54,807.48	1,056,546.70	51,657.60	25,838.75	$36,631.71
1969	13,092,813.32	11,462,580.26	260,119.66		91,667.46	1,124,075.51	52,373.69	21,400.92	80,595.82
1970	13,489,985.81	11,669,046.04	379,115.97		77,730.44	1,211,875.63	53,731.62	21,955.27	76,530.84
1971	17,903,096.75	16,198,773.67	217,204.56		80,013.52	1,251,701.90	52,515.72	21,943.74	80,943.64

TABLE IV

ASSESSED VALUATION, POPULATION AND TAX CHARGE
COMPARED WITH CONSUMER PRICE INDEX
LAST TEN FISCAL YEARS



Year	Estimated Population	Assessed Valuation: Inside Cities	Assessed Valuation: Outside Cities	Assessed Valuation: Total County	Assessed Valuation: Per Capita	Tax Charge Per Capita: General County	Tax Charge Per Capita: Special Districts	Tax Charge Per Capita: Schools	Tax Charge Per Capita: Total
1962	164,700	96,576,990	160,470,390	257,047,380	1,560	47.04	5.03	73.77	125.84
1963	167,700	104,261,740	165,811,130	270,072,870	1,610	48.34	5.20	77.41	130.95
1964	170,000	110,809,350	174,515,980	285,325,330	1,678	51.91	5.63	83.15	140.69
1965	176,100	118,407,780	188,185,340	306,593,120	1,741	50.24	5.53	90.00	145.77
1966	178,100	126,082,340	199,003,300	325,085,640	1,825	51.96	6.07	97.44	155.47
1967	182,200	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28
1968	187,900	140,633,090	214,877,190	355,510,280	1,892	62.29	6.50	110.13	178.92
1969	190,000	136,781,947	214,771,881	351,553,828*	1,850	65.02	7.39	119.09	191.50
1970	194,506****	147,630,714	224,043,817	371,674,531	1,910	86.63	7.65	129.39	223.67
1971	198,785	198,257,173	289,044,600	487,301,773**	2,451	92.62	8.00	151.10	251.72

* The 1969 decline in assessed valuation was due to the granting of the 15 percent Business Inventory Exemption, the $750 Homeowner Exemption, and the Household Personalty Exemption for the first time. ** The 1971 increase in assessed valuation was due to state legislation which required all counties to assess property at 25 percent of market value. Stanislaus County had previously been using a 20 percent factor. *** The official name of the index is, "Consumer Price Index for Urban Wage Earners and Clerical Workers." The index numbers are annual averages for all items. The 1971 average is based on the first eight months of the year. ****Actual

TABLE V

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1962	$17,979,396.20	$1,733,424.80	$19,712,821.00	$19,396,826.61	$ 315,994.39	1.603%
1963	20,602,718.72	1,882,208.45	22,484,927.17	22,082,008.73	402,918.44	1.792%
1964	21,714,277.22	2,203,025.91	23,917,303.13	23,487,860.38	429,442.75	1.796%
1965	23,279,216.41	2,299,891.85	25,579,108.26	25,099,519.64	479,588.62	1.874%
1966	25,514,316.57	2,481,894.00	27,996,210.57	27,522,478.70	473,731.87	1.692%
1967	27,689,499.98	2,755,262.65	30,444,762.63	29,861,431.44	583,331.19	1.916%
1968	29,404,864.53	3,037,332.02	32,442,196.55	31,906,173.64	536,022.91	1.652%
1969	33,002,344.33	3,317,958.01	36,320,302.34	35,601,275.12	719,027.22	1.979%
1970	34,481,081.71	3,441,528.88	37,922,610.59	37,092,582.94	830,027.65	2.189%
1971	42,728,226.45	3,366,293.76	46,094,520.21	44,933,487.58	1,161,032.63	2.519%

TABLE V
SCHEDULE A

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1971

	Secured Taxes 1970-71	Unsecured Taxes 1970-71	Total 1970-71
CHARGE			
Tax Collector's Roll	$39,101,915.38	$3,241,380.46	$42,343,295.84
Utility Roll	3,521,708.04		3,521,708.04
Prior Year Escape	50,107.02	53,212.37	103,319.39
Special Assessments	58,786.84		58,786.84
Penalty Charges - 1st Installment	49,908.08	12,460.82	62,368.90
- 2nd Installment	62,149.48		62,149.48
Interest (Penal)	2,833.10	3,979.26	6,812.36
Costs	10,059.00		10,059.00
Net Board Adjustments	(129,240.49)	55,260.85	(73,979.64)
Total Charge	$42,728,226.45	$3,366,293.76	$46,094,520.21
COLLECTIONS			
Through June 30, 1971	$41,650,332.74	$3,283,154.84	$44,933,487.58
DELINQUENT BALANCE - June 30, 1971	$ 1,077,893.71	$ 83,138.92	$ 1,161,032.63

TABLE VI

R E C A P
TAX CHARGES
1971--1972

	Unsecured			Secured			Total Tax Charge	Percentage
	Maintenance	Tax Charge Bond	Total	Maintenance	Tax Charge Bond	Total		
General County	$1,750,411.30	$	$1,750,411.30	$16,661,246.62	$	$16,661,246.62	$18,411,657.92	34.83
Cities	348,129.00		348,129.00	2,471,614.24		2,471,614.24	2,819,743.24	5.34
Special Districts	128,967.99	3,870.32	132,838.31	1,411,826.74	45,464.11	1,457,290.85	1,590,129.16	3.01
School Districts	2,424,105.09	240,531.32	2,664,636.41	24,868,732.85	2,502,574.67	27,371,307.52	30,035,943.93	56.82
GRAND TOTAL	$4,651,613.38	$244,401.64	$4,896,015.02	$45,413,420.45	$2,548,038.78	$47,961,459.23	$52,857,474.25	100.00

GENERAL COUNTY
ASSESSED VALUATION AND TAX CHARGE
1971--1972

INSIDE CITIES	Assessed Valuation Inside County Unsecured	Assessed Valuation Inside County Secured	Assessed Valuation Combined Total	Unsecured Tax Rate	Unsecured Tax Charge	Secured Tax Rate	Secured Tax Charge	Total Tax Charge
Ceres	$ 356,177	$ 5,916,261	$ 6,272,438	4.64	$ 16,526.61	3.72	$ 220,084.90	$ 236,611.51
Modesto	14,166,092	113,972,584	128,138,676	4.604	652,206.87	3.68	4,194,191.09	4,846,397.96
Newman	302,140	3,479,126	3,781,266	4.64	14,019.29	3.72	129,423.48	143,442.77
Oakdale	978,644	9,479,915	10,458,559	4.64	45,409.08	3.72	352,652.83	398,061.91
Patterson	1,062,318	4,415,858	5,478,176	4.64	49,291.55	3.72	164,269.91	213,561.46
Riverbank	258,982	7,542,713	7,801,695	4.64	12,016.76	3.72	280,588.92	292,605.68
Turlock	3,250,899	31,040,820	34,291,719	4.604	149,671.38	3.68	1,142,302.17	1,291,973.55
Waterford	75,672	1,958,972	2,034,644	4.64	3,511.18	3.72	72,873.75	76,384.93
TOTAL	$20,450,924	$177,806,249	$198,257,173		$ 942,652.72		$ 6,556,387.05	$ 7,499,039.77
OUTSIDE TOTAL	$17,408,590	$271,636,010	$289,044,600	4.64	$ 807,758.58	3.72	$10,104,859.57	$10,912,618.15
GRAND TOTAL	$37,859,514	$449,442,259	$487,301,773		$1,750,411.30		$16,661,246.62	$18,411,657.92

C I T I E S
ASSESSED VALUATIONS AND TAX CHARGES
1971--1972

	Assessed Valuation			Unsecured		Secured		
	Inside County		Combined	Tax		Tax		Total
	Unsecured	Secured	Total	Rate	Tax Charge	Rate	Tax Charge	Tax Charge
CERES								
1-00 & 02	$ 356,177	$ 5,868,001	$ 6,224,178	2.29	$ 8,156.45	2.19	$ 128,509.22	$ 136,665.67
1-03, 04 & 05		48,260	48,260			1.59	767.33	767.33
TOTAL	$ 356,177	$ 5,916,261	$ 6,272,438		$ 8,156.45		$ 129,276.55	$ 137,433.00
MODESTO								
2-01 & 02, 2-06 thru 2-23	12,418,375	$105,356,700	$117,775,075	1.50	$186,275.63	1.17	$1,232,673.39	$1,418,949.02
2-03 & 05	1,747,717	8,615,884	10,363,601	1.49	26,040.98	1.16	99,944.25	125,985.23
Modesto Municipal Sewer	20,576,137	155,837,120	176,413,257	.10	20,576.14	.08	124,669.70	145,245.84
TOTAL	$34,742,229	$269,809,704	$304,551,933		$232,892.75		$1,457,287.34	$1,690,180.09
NEWMAN								
TOTAL	$ 302,140	$ 3,479,126	$ 3,781,266	2.00	$ 6,042.80	1.90	$ 66,103.39	$ 72,146.19
OAKDALE								
TOTAL	$ 978,644	$ 9,479,915	$ 10,458,559	1.84	$ 18,007.50	1.69	$ 160,210.56	$ 178,218.06
PATTERSON								
TOTAL	$ 1,062,318	$ 4,415,858	$ 5,478,176	2.22	$ 23,583.46	1.87	$ 82,576.54	$ 106,160.00
RIVERBANK								
TOTAL	$ 258,982	$ 7,542,713	$ 7,801,695	2.22	$ 5,749.40	2.22	$ 167,448.29	$ 173,197.69
TURLOCK								
7-00, 02 & 07	$ 2,078,395	$ 27,562,542	$ 29,640,937	1.52	$ 31,591.60	1.22	$ 336,263.01	$ 367,854.61
7-01	591,856	2,028,119	2,619,975	1.38	8,167.61	1.08	21,903.69	30,071.30
7-03	580,648	1,450,159	2,030,807	2.27	13,180.71	1.97	28,568.13	41,748.84
TOTAL	$ 3,250,899	$ 31,040,820	$ 34,291,719		$ 52,939.92		$ 386,734.83	$ 439,674.75
WATERFORD								
8-00 & 02	$ 48,382	$ 954,809	$ 1,003,191	1.00	$ 483.82	1.25	$ 11,935.11	$ 12,418.93
8-01 & 03	27,290	1,004,163	1,031,453	1.00	272.90	1.00	10,041.63	10,314.53
TOTAL	$ 75,672	$ 1,958,972	$ 2,034,644		756.72		$ 21,976.74	$ 22,733.46
GRAND TOTAL					$348,129.00		$2,471,614.24	$2,819,743.24

S P E C I A L D I S T R I C T S
ASSESSED VALUATIONS AND TAX CHARGES
1971--1972

	Assessed Valuations		
	Inside County		Combined
	Unsecured	Secured	Total
CEMETERY DISTRICTS			
Hills Ferry	$1,489,252	$ 20,016,750	$ 21,506,002
Knights Ferry	20,722	997,882	1,018,604
Patterson	2,258,552	28,507,306	30,765,858
COMMUNITY SERVICES DISTRICTS			
Denair	65,068	1,309,968	1,375,036
Grayson	440	179,729	180,169
Highway Village	490	609,562	610,052
Hughson	281,555	1,743,210	2,024,765
Keyes	48,288	915,991	964,279
Knights Ferry	1,443	163,320	164,763
Waterford	64,355	1,124,505	1,188,860
Westley	259,592	215,138	474,730
FIRE PROTECTION DISTRICTS			
Burbank-Paradise	123,195	4,534,843	4,658,038
Ceres	132,619	5,208,469	5,341,088
Denair	355,602	11,180,917	11,536,519
Empire	5,410,777	50,567,891	55,978,668
Hughson	706,018	11,435,932	12,141,950
Industrial	1,546,673	9,029,184	10,575,857
Keyes	282,605	7,549,487	7,832,092
McHenry-Dry Creek	293,453	9,585,901	9,879,354
Montpellier	192,674	5,539,621	5,732,295
Mountain View	379,337	6,946,278	7,325,615
Oakdale	1,096,438	25,213,492	26,309,930
Riverbank	918,159	18,724,460	19,642,619
Salida	825,784	22,786,841	23,612,625
Turlock	890,973	13,619,285	14,510,258
Valley Home	184,212	3,815,474	3,999,686
Waterford-Hickman	578,306	9,642,560	10,220,866
Westport	426,165	7,700,573	8,126,738
West Stanislaus	2,817,515	41,665,477	44,482,992
Woodland Avenue	1,008,354	14,457,601	15,465,955
HOSPITAL DISTRICTS			
Oak Valley	2,908,241	49,120,455	52,028,696
Patterson	3,209,163	36,806,233	40,015,396
West Side Community	538,641	11,717,823	12,256,464
LIGHTING DISTRICTS			
Airport Neighborhood	20,056	2,010,578	2,030,634
Crows Landing	675,599	758,047	1,433,646
Denair	63,536	1,125,181	1,188,717
Empire	145,999	1,584,497	1,730,496

Unsecured				Secured				Total
Tax Rate		Tax Charge		Tax Rate		Tax Charge		Tax Charge
Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	
$ .06		$ 893.55	$	.06		$ 12,010.05	$	$ 12,903.60
.10		20.72		.08		798.30		819.02
.05		1,129.27		.04		11,402.92		12,532.19
.67	.61	435.95	396.91	.65	.45	8,514.79	5,894.85	15,242.50
1.00		4.40		1.00		1,797.29		1,801.69
1.00		4.90		1.00		6,095.62		6,100.52
				.60		10,459.26		10,459.26
.82	.70	395.96	338.01	.50	.42	4,579.95	3,847.16	9,161.08
				1.00		1,633.20		1,633.20
.27	.90	173.75	579.19	.58	.60	6,522.12	6,747.03	14,022.09
.50		1,297.96		1.00		2,151.38		3,449.34
.38		468.14		.39		17,685.88		18,154.02
.25		331.54		.25		13,021.17		13,352.71
.20		711.20		.20		22,361.83		23,073.03
.60		32,464.66		.47		237,669.08		270,133.74
.28		1,976.85		.28		32,020.60		33,997.45
.46		7,114.69		.46		41,534.24		48,648.93
.25		706.51		.17		12,834.12		13,540.63
.35		1,027.08		.32		30,674.88		31,701.96
.20		385.34		.06		3,323.77		3,709.11
.20		758.67		.15		10,419.41		11,178.08
.13		1,425.36		.14		35,298.88		36,724.24
.40		3,672.63		.35		65,535.61		69,208.24
.25		2,064.46		.23		52,409.73		54,474.19
.26		2,316.52		.18		24,514.71		26,831.23
.25		460.53		.20		7,630.94		8,091.47
.17		983.12		.23		22,177.88		23,161.00
.15		639.24		.15		11,550.85		12,190.09
.09		2,535.76		.09		37,498.92		40,034.68
.23		2,319.21		.22		31,806.72		34,125.93
.20		5,816.48		.15		73,680.68		79,497.16
.12	.06	3,850.99	1,925.49	.12	.06	44,167.47	22,083.73	72,027.68
.10		538.64		.10		11,717.82		12,256.46
.60		120.33		.17		3,417.98		3,538.31
				.11		833.85		833.85
.13		82.59		.09		1,012.66		1,095.25
.18		262.79		.11		1,742.94		2,005.73

S P E C I A L D I S T R I C T S
ASSESSED VALUATIONS AND TAX CHARGES
1971--1972

	Assessed Valuations		
	Inside County		Combined
	Unsecured	Secured	Total
LIGHTING DISTRICTS, continued			
Fairview Tract	3,955	434,600	438,555
Hartman-Highlands		154,750	154,750
Hughson	124,507	676,175	800,682
Kingsbury Park		219,780	219,780
Monterey Park Tract	30	47,840	47,870
Olympic Tract	13,963	328,594	342,557
Richland Tract	1,686	233,204	234,890
Salida	64,776	1,293,163	1,357,939
Sherwood Forest No. 1		917,760	917,760
Sherwood Forest No. 2		895,210	895,210
Sunset Oaks	10,490	215,220	225,710
Sylvan Village No. 2		281,551	281,551
LEVEE MAINTENANCE DISTRICT			
Lower San Joaquin		70,680	70,680
MOSQUITO ABATEMENT DISTRICTS			
East Side	25,350,954	279,018,854	304,369,808
Turlock	12,508,560	170,423,405	182,931,965
RECLAMATION DISTRICTS			
No. 2063		1,331,360	1,331,360
No. 2091		725,230	725,230
SANITATION DISTRICTS			
Empire	145,999	1,553,052	1,699,051
Hughson	271,555	1,717,600	1,989,155
Salida	78,841	1,378,268	1,457,109
SOIL CONSERVATION			
Orestimba		8,870,000	8,870,000
STORM DRAIN MAINTENANCE			
Storm Drain No. 1	4,690	890,670	895,360
Storm Drain No. 6	47,683	1,214,817	1,262,500
Storm Drain No. 8	104,004	1,906,854	2,010,858
Storm Drain No. 9	170	86,220	86,390
COUNTY MAINTENANCE DISTRICT			
Sherwood Forest Drainage		917,760	917,760
DRAINAGE DISTRICTS			
Newman		650,630	650,630
Patterson Colony		1,755,220	1,755,220
TOTAL			

Unsecured				Secured				
Tax Rate		Tax Charge		Tax Rate		Tax Charge		Total
Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Tax Charge
.32		$ 12.65	$	.32		$ 1,390.72	$	$ 1,403.37
.07				.09		139.27		139.27
.16		199.21						199.21
.18				.06		131.86		131.86
.79		.23		.58		277.47		277.70
				.91		2,990.20		2,990.20
.36		6.06		.32		746.25		752.31
.20		129.55		.16		2,069.06		2,198.61
.04				.03		275.32		275.32
.05				.04		358.08		358.08
.07		7.34		.06		129.13		136.47
.24				.32		900.96		900.96
				.50		353.40		353.40
.12		30,421.14		.09		251,116.96		281,538.10
.13		16,261.12		.11		187,465.74		203,726.86
				.63		8,387.56		8,387.56
				.20		1,450.46		1,450.46
.60		875.99		.50		7,765.26		8,641.25
1.02		2,769.86		.30		5,152.80		7,922.66
1.05	.80	827.83	630.72	1.05	.50	14,471.81	6,891.34	22,821.70
				.02		1,774.00		1,774.00
.21		9.84		.05		445.33		455.17
.12		57.21		.10		1,214.81		1,272.02
.10		.17		.05		953.42		953.42
								.17
.10				.10		917.76		917.76
				.65		4,229.09		4,229.09
				.24		4,212.52		4,212.52
		$128,967.99	$3,870.32			$1,411,826.74	$45,464.11	$1,590,129.16

SCHOOL DISTRICT ASSESSED VALUATIONS
1971--1972

INSIDE STANISLAUS COUNTY	Local Secured	Utility	Total Secured Net	SECURED Homeowners' Exemptions	SECURED Business Inventory Exemptions
ELEMENTARY SCHOOLS					
Chatom	$ 11,518,270	$ 245,370	$ 11,763,640	$ 387,870	$ 529,130
Empire	22,232,480	698,120	22,930,600	384,010	1,943,565
Gratton	1,640,309	12,400	1,652,709	54,000	2,061
Hart Ransom	6,309,722	200,910	6,510,632	320,250	111,088
Hickman	2,930,955	134,870	3,065,825	78,840	53,630
Hughson	10,036,163	436,860	10,473,023	499,680	92,777
Keyes	3,554,241	259,410	3,813,651	206,310	22,529
Knights Ferry	2,089,261	136,860	2,226,121	17,250	8,089
La Grange	839,439	22,620	862,059	12,000	624
Modesto	124,600,092	9,475,540	134,075,632	8,330,520	3,368,871
Oakdale	31,719,116	2,003,940	33,723,056	1,340,240	1,249,707
Paradise	2,196,139	70,150	2,266,289	113,250	3,181
Riverbank	11,887,359	860,070	12,747,429	605,090	850,005
Roberts Ferry	2,766,411	39,070	2,805,481	14,250	35,029
Salida	9,595,447	469,640	10,065,087	299,520	370,443
Shiloh	3,180,832	42,680	3,223,512	68,250	102,308
Stanislaus	16,520,169	475,520	16,995,689	884,850	775,891
Sylvan	30,947,787	987,000	31,934,787	2,080,500	119,933
(1) Turlock Joint	42,324,558	2,601,480	44,926,038	2,464,500	633,472
(2) Valley Home Joint	3,841,519	357,730	4,199,249	100,870	39,791
Waterford	5,144,402	289,390	5,433,792	325,400	63,655
Total Elementary Schools	$345,874,671	$19,819,630	$365,694,301	$18,587,450	$10,375,779
UNIFIED SCHOOLS					
Ceres	$ 24,481,424	$ 1,585,560	$ 26,066,984	$ 1,561,590	$ 466,052
Denair	8,660,545	349,220	9,009,765	280,430	129,345
(3) Newman-Gustine Joint	17,247,533	2,916,370	20,163,903	485,160	231,427
(4) Patterson Joint	25,235,816	3,271,490	28,507,306	629,780	98,350
Total Unified Schools	$ 75,625,318	$ 8,122,640	$ 83,747,958	$ 2,956,960	$ 925,174
TOTAL COUNTY VALUATION	$421,499,989	$27,942,270	$449,442,259	$21,544,410	$11,300,953

Total Unsecured Net	UNSECURED Homeowners' Exemptions	UNSECURED Business Inventory Exemptions	Grand Total Net
$ 562,964	$	$ 170,861	$ 12,326,604
924,120	2,250	234,278	23,854,720
19,312		3,238	1,672,021
208,364		42,946	6,718,996
314,839		81,171	3,380,664
680,285	750	87,557	11,153,308
176,178	420	31,038	3,989,829
36,631		7,029	2,262,752
85,679	750	5,951	947,738
19,863,045		4,428,923	153,938,677
1,873,387		325,448	35,596,443
42,775		11,895	2,309,064
709,656		191,945	13,457,085
163,289		20,783	2,968,770
440,344	750	110,976	10,505,431
193,882	750	57,033	3,417,394
315,235		57,425	17,310,924
1,557,378		297,409	33,492,165
4,096,215	750	946,003	49,022,253
262,362		83,568	4,461,611
231,463		25,357	5,665,255
$32,757,403	$ 6,420	$7,220,834	$398,451,704
$ 1,100,110	$ 750	$ 227,710	$ 27,167,094
249,366		57,894	9,259,131
1,494,083	1,500	335,515	21,657,986
2,258,552	1,500	490,353	30,765,858
$ 5,102,111	$ 3,750	$1,111,472	$ 88,850,069
$37,859,514	$10,170	$8,332,306	$487,301,773

SCHOOL DISTRICT ASSESSED VALUATIONS
1971-1972

	INSIDE STANISLAUS COUNTY	Local Secured	Utility	Total Secured Net	SECURED Homeowners' Exemptions	SECURED Business Inventory Exemptions
	HIGH SCHOOLS					
	Modesto	$215,582,668	$12,419,560	$228,002,228	$12,481,150	$ 6,795,280
(3)	Oakdale Joint	56,428,877	3,700,960	60,129,837	2,408,350	2,215,000
(1)	Turlock Joint	57,397,069	3,106,260	60,503,329	3,058,680	1,185,131
	Hughson	16,466,057	592,850	17,058,907	639,270	180,368
	Total High Schools	$345,874,671	$19,819,630	$365,694,301	$18,587,450	$10,375,779
	JUNIOR COLLEGE					
(5)	Yosemite Junior College Joint	421,499,989	$27,942,270	$449,442,259	$21,544,410	$11,300,953
	OUTSIDE COUNTY VALUATIONS					
(1)	Merced (including Roselawn, Johnson and Vincent)	$ 2,051,170	$ 165,460	$ 2,216,630	$ 61,500	$ 48,000
(2)	San Joaquin	511,295	33,840	545,135	12,750	12,085
(3)	Merced	19,073,070	2,538,120	21,611,190	518,350	294,170
(4)	Santa Clara	960,970	137,740	1,098,710	3,750	1,450
(5)	Merced	34,029,780	3,113,640	37,143,420	984,710	815,050
(5)	San Joaquin	26,389,155	1,332,320	27,721,475	657,640	769,440
(5)	Santa Clara	960,970	137,740	1,098,710	3,750	1,450
(5)	Tuolumne	71,172,302	11,551,610	82,723,912	2,307,756	394,479
	COMBINED VALUES OF JOINT DISTRICTS					
(1)	Turlock Joint Elementary	$ 44,375,728	$ 2,766,940	$ 47,142,668	$ 2,526,000	$ 681,472
(1)	Turlock Joint High	59,448,239	3,271,720	62,719,959	3,120,180	1,233,131
(2)	Valley Home Joint Elementary	4,352,814	391,570	4,744,384	113,620	51,876
(2)	Oakdale Joint High	56,940,172	3,734,800	60,674,972	2,421,100	2,227,085
(3)	Newman-Gustine Joint Union	36,320,603	5,454,490	41,775,093	1,003,510	525,597
(4)	Patterson Joint Unified	26,196,786	3,409,230	29,606,016	633,530	99,800
(5)	Yosemite Joint Junior College	554,052,136	44,077,580	598,129,716	25,498,266	13,281,372

Total Unsecured Net	UNSECURED Homeowners' Exemptions	UNSECURED Business Inventory Exemptions	Grand Total Net
$23,545,143	$ 3,750	$5,240,885	$251,547,371
3,348,761	750	659,927	63,478,598
4,835,357	1,170	1,147,902	65,338,686
1,028,142	750	172,120	18,087,049
$32,757,403	6,420	$7,220,834	$398,451,704
$37,859,514	$10,170	$8,332,306	$487,301,773
$ 37,680		$ 7,120	$ 2,254,310
83,165		18,165	628,300
1,550,970	$ 7,250	237,560	23,162,160
12,240		990	1,110,950
2,281,260	8,750	459,210	39,424,680
742,490		107,970	28,463,965
12,240		990	1,110,950
5,947,703	16,757	267,235	88,671,615
$ 4,133,895	$ 750	$ 953,123	$ 51,276,563
4,873,037	1,170	1,155,022	67,592,996
345,527		101,733	5,089,911
3,431,926	750	678,092	64,106,898
3,045,053	8,750	573,075	44,820,146
2,270,792	1,500	491,343	31,876,808
46,843,207	35,677	9,167,711	644,972,923

S C H O O L D I S T R I C T S
ASSESSED VALUATIONS AND TAX CHARGES
1971--1972

	Net Assessed Valuation		
	Inside County		Combined
	Unsecured	Secured	Total
ELEMENTARY SCHOOLS			
Chatom--1969 Bond	$ 562,964	$ 11,763,640	$ 12,326,604
Chatom--1958 Bond	394,276	8,988,518	9,382,794
Chatom--Mountain View Bond	168,688	2,775,122	2,943,810
Empire--1968 Bond	924,120	22,930,600	23,854,720
Gratton	19,312	1,652,709	1,672,021
Hart Ransom	208,364	6,510,632	6,718,996
Hickman	314,839	3,065,825	3,380,664
Hughson	680,285	10,473,023	11,153,308
Keyes	176,178	3,813,651	3,989,829
Knights Ferry	36,631	2,226,121	2,262,752
La Grange	85,679	862,059	947,738
Modesto--1969-1971 Bond	19,863,045	134,075,632	153,938,677
Modesto--1964-1966 Bond	19,862,525	133,251,292	153,113,817
Modesto--1962 Bond	19,529,562	131,989,921	151,519,483
Modesto--1955-1959 Bond	19,529,562	131,822,361	151,351,923
Modesto--1951 Bond	18,687,053	125,376,190	144,063,243
Modesto--1947 Bond	18,639,378	122,279,135	140,918,513
Oakdale--1965 Bond	1,873,387	33,723,056	35,596,443
Oakdale--1951-59 Bond	1,891,332	34,201,461	36,092,793
Paradise	42,775	2,266,289	2,309,064
Riverbank	709,656	12,747,429	13,457,085
Riverbank--Bond	401,365	10,364,033	10,765,398
Roberts Ferry	163,289	2,805,481	2,968,770
Salida--1950-65 Bond	440,344	10,065,087	10,505,431
Salida--1947 Bond	363,016	7,886,170	8,249,186
Shiloh	193,882	3,223,512	3,417,394
Stanislaus	315,235	16,995,689	17,310,924
Stanislaus--1965-1968 Bond	315,755	17,820,029	18,135,784
Stanislaus--1953-1963 Bond	648,718	19,081,400	19,730,118
Stanislaus--1950 Bond	260,040	9,422,960	9,683,000
Sylvan--1955-1969 Bond	1,557,378	31,934,787	33,492,165
Sylvan--1951-1953 Bond	2,399,887	38,380,958	40,780,845
Turlock	4,096,215	44,926,038	49,022,253
Turlock--1962-1967 Bond	4,032,221	43,219,523	47,251,744
Turlock--1946-1962 Bond	3,922,928	40,695,424	44,618,352
Valley Home Joint	262,362	4,199,249	4,461,611
Waterford	231,463	5,433,792	5,665,255
TOTAL ELEMENTARY SCHOOLS			

Unsecured				Secured				Total
Tax Rate		Tax Charge		Tax Rate		Tax Charge		Tax
Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Charge
2.47	.27	$ 13,905.21	$ 1,520.00	2.49	.18	$ 292,914.63	$ 21,174.55	$ 329,514.39
	.18		709.69		.16		14,381.62	15,091.31
	.18		303.63		.14		3,885.17	4,188.80
2.36	.12	21,809.23	508.94	2.30	.10	527,403.80	22,930.60	572,652.57
2.33		449.96		2.31		53,051.95		53,501.91
1.92	.32	4,000.58	666.76	2.13	.26	138,676.46	16,927.64	160,271.44
2.38	.81	7,493.16	2,550.19	2.76	.09	84,616.77	2,759.24	97,419.36
2.53	.28	17,211.21	1,904.79	2.30	.20	240,879.52	20,946.04	280,941.56
2.44	.12	4,298.74	211.41	1.82	.04	69,408.44	1,525.46	75,444.05
1.74		637.37		2.27		50,532.94		51,170.31
1.94		1,662.17		1.94		16,723.94		18,386.11
3.19	.01	633,631.13	1,986.30	3.13	.08	4,196,567.28	107,260.50	4,939,445.21
	.04		7,945.01		.04		53,300.51	61,245.52
	.04		7,811.82		.04		52,795.96	60,607.78
	.10		19,529.56		.07		92,275.65	111,805.21
	.04		7,474.82		.03		37,612.85	45,087.67
	.04		7,455.75		.03		36,683.74	44,139.49
2.02	.10	37,842.17	1,873.38	2.05	.08	681,205.73	26,978.44	747,899.72
	.12		2,269.59		.06		20,520.87	22,790.46
2.65	.28	1,133.53	119.77	2.61	.55	59,150.14	12,464.58	72,868.02
2.39		16,960.77		2.33		297,015.09		313,975.86
	.20		802.73		.16		16,582.45	17,385.18
2.12		3,461.72		2.40	.34	67,331.54	9,538.63	80,331.89
1.63	.21	7,177.60	924.72	1.58	.14	159,028.37	14,091.12	181,221.81
	.05		181.50		.04		3,154.46	3,335.96
2.20	.33	4,265.40	639.81	2.04	.24	65,759.64	7,736.42	78,401.27
2.58		8,133.06		2.71		460,583.17		468,716.23
	.14		442.05		.14		24,948.04	25,390.09
	.23		1,492.05		.16		30,530.24	32,022.29
	.05		130.02		.05		4,711.48	4,841.50
2.62	.37	40,803.30	5,762.29	2.60	.41	830,304.46	130,932.62	1,007,802.67
	.01		239.98		.01		3,838.09	4,078.07
2.35		96,261.05		2.14		961,417.21		1,057,678.26
	.16		6,451.55		.13		56,185.37	62,636.92
	.21		8,238.14		.10		40,695.42	48,933.56
1.92		5,037.35		1.99		83,565.05		88,602.40
2.35	.31	5,439.38	717.53	2.44	.17	132,584.52	9,237.44	147,978.87
		$931,614.09	$90,863.78			$9,468,720.65	$896,605.20	$11,387,803.72

S C H O O L D i S T R I C T S
ASSESSED VALUATIONS AND TAX CHARGES
1971--1972

	Net Assessed Valuations		
	Inside County		Combined
	Unsecured	Secured	Total
UNIFIED SCHOOLS			
Ceres	$ 1,100,110	$ 26,066,984	$ 27,167,094
Denair--1962-1969 bond	249,366	9,009,765	9,259,131
Denair--1953-1956 bond	261,166	9,396,881	9,658,047
Newman-Gustine Joint	1,494,083	20,163,903	21,657,986
Patterson Joint	2,258,552	28,507,306	30,765,858
Patterson Elementary bond	1,588,072	15,357,082	16,945,154
Grayson Elementary bond	552,305	7,575,232	8,127,537
Rising Sun bond	118,175	5,574,992	5,693,167
TOTAL UNIFIED SCHOOLS			
HIGH SCHOOLS			
Hughson	1,028,142	17,058,907	18,087,049
Modesto	23,545,143	228,002,228	251,547,371
Oakdale Joint	3,348,761	60,129,837	63,478,598
Turlock Joint	4,835,357	60,503,329	65,338,686
TOTAL HIGH SCHOOLS			
JUNIOR COLLEGE			
Yosemite Junior College	37,859,514	449,442,259	487,301,773
OTHER			
School Equalization Aid	37,859,514	449,442,259	487,301,773
Tuition	37,859,514	449,442,259	487,301,773
Trainable mentally retarded--elementary	16,502,386	295,202,724	311,705,110
Trainable mentally retarded--high	36,365,431	429,278,356	465,643,787
Physically handicapped--elementary	16,502,386	429,278,356	445,780,742
Physically handicapped--high	36,365,431	429,278,356	465,643,787
Educable mentally retarded	3,911,568	89,828,412	93,739,980
State aided facilities	440,344	10,065,087	10,505,431
Regional occupational programs	5,477,013	103,255,728	108,732,741
Developmental center	36,365,431	429,278,356	465,643,787
TOTAL OTHER			
GRAND TOTAL			

Unsecured				Secured				Total Tax Charge
Tax Rate		Tax Charge		Tax Rate		Tax Charge		
Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	Maintenance	Bond	
4.73	.70	$ 52,035.20	$ 7,700.77	4.61	.62	$ 1,201,687.96	$ 161,615.30	$ 1,423,039.23
3.48	.49	8,677.93	1,221.89	3.39	.67	305,431.03	60,365.42	375,696.27
	.22		574.56		.15		14,095.32	14,669.88
3.90		58,269.23		3.84		774,293.87		832,563.10
4.27		96,440.17		3.85	.62	1,097,531.28	176,745.29	1,370,716.74
	.16		2,540.91		.12		18,428.49	20,969.40
	.08		441.84		.06		4,545.13	4,986.97
	.09		106.35		.06		3,344.99	3,451.34
		$ 215,422.53	$ 12,586.32			$ 3,378,944.14	$ 439,139.94	$ 4,046,092.93
2.50	.48	$ 25,703.55	$ 4,935.08	2.33	.31	$ 397,472.53	$ 52,882.61	$ 480,993.77
2.27	.52	534,474.74	122,434.74	2.06	.42	4,696,845.89	957,609.35	6,311,364.72
1.84	.29	61,617.20	9,711.40	1.75	.26	1,052,272.14	156,337.57	1,279,938.31
2.50		120,883.92		2.25		1,361,324.90		1,482,208.82
		$ 742,679.41	$137,081.22			$ 7,507,915.46	$1,166,829.53	$ 9,554,505.62
.91		$ 344,521.57		.86		$ 3,865,203.42		$ 4,209,724.99
.35		$ 132,508.29						$ 132,508.29
.05		18,929.75		.05		$ 224,721.12		243,650.87
.06		9,901.43		.01		29,520.27		39,421.70
.05		18,182.71		.01		42,927.83		61,110.54
.02		3,300.47		.03		128,783.50		132,083.97
.01		3,636.54		.01		42,927.83		46,564.37
.03		1,173.47		.01		8,982.84		10,156.31
.01		44.03						44.03
.04		2,190.80		.04		41,302.29		43,493.09
				.03		128,783.50		128,783.50
		$ 189,867.49				$ 647,949.18		$ 837,816.67
		$2,424,105.09	$240,531.32			$24,868,732.85	$2,502,574.67	$30,035,943.93